

Exhibit D-1
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period February 3, 2007 through March 2, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Barwin	Kristen N.	KNB	Staff	2/3/2007	E&S - Discuss additional fixed asset addition testing with M. Boehm	1.2			A1
Boehm	Michael J.	MB	Manager	2/3/2007	Review of environmental site investigation reports.	1.7			A1
Boehm	Michael J.	MB	Manager	2/3/2007	E&S - Discussed fixed asset documentation approach with K. Barwin.	0.8			A1
Boehm	Michael J.	MB	Manager	2/3/2007	E&S - Review of year-end fixed asset substantive workpapers.	1.2			A1
Boehm	Michael J.	MB	Manager	2/3/2007	E&S - Discussion with K. Barwin regarding year-end fixed asset substantive workpapers.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Prepare for meeting with T. Tamer re: Q3 workpapers and issues	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Meet with J. Hegelmann C. Smith, and C. Tosto to debrief regarding Q3 open items/status.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	All Q3 re-work -Meet with D. Kelley, C. Tosto, J. Hegelmann, and C. Smith regarding review of ETR, additional information needed and issues to address.	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Meet with T. Tamer and C. Tosto regarding Q3.	2.9			A1
Ford	David Hampton	DHF	Staff	2/3/2007	Packard- Performed testing of tooling balances and amortization.	2.3			A1
Ford	David Hampton	DHF	Staff	2/3/2007	Packard - Performed rolforward test of controls. (Reviewed PwC's work and ensured documentation was appropriate.)	3.1			A1
Harbaugh	James M.	JMH	Senior	2/3/2007	ACS - Creating risk control matrix related to ACS.	2.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #537 tax pack.	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #546 tax pack	0.8			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #548 tax pack	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #529 tax pack/memo.	0.7			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #588 tax pack/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #579 tax pack.	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #504 tax pack/memo.	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #459 tax pack/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #469 tax pack/memo.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Discussion with N. Miller relative to status of audit procedures and client requests related to KDAC equity earnings reconciliations.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Contingency Reserves - provide copy of Income Taxes Outside U.S. memo for C. Toso.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Discuss being included on the 10-K distribution list with A. Ranney.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Provision - Discuss validation of Medicare subsidy with J Simpson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - Contact R. Patel to request electronic copy for foreign rate rec	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Valuation Allowance - provide Non-U.S. entity NOL schedule to D. Kelley.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - call with L. DeMers to ensure we received proper documentation for specific items.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Technical issues trying to print open items documentation for meeting between C. Toso, L. DeMers and T. Tanner.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Provision - assemble rate reconciliation work papers copied yesterday afternoon	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Provision - review through rate reconciliation work papers received from T. Tanner.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - provide detail workpaper to A. Krabill for Medicare subsidy and bankruptcy fees to assist E&Y tax in validating amounts	0.4			A1

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Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Meeting debrief with C. Tosto, L. DeMers and C. Smith re: items to complete for Q3 and Q4 rate reconciliation areas of concern	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Update tax open items list.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - work with C. Smith on preparing effective tax rate comparison worksheet requested by D. Kelley.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Work on sorting various versions of workpapers and notes received, organize workpaper files accordingly.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Meet with D. Kelley, C. Tosto, L. DeMers and C. Smith to go through elements of rate reconciliation and discuss status of progress	1.7			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: updated the Q4 journal entry review for explanations to journal entries that met our scope.	0.7			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: worked on accounts receivable year end substantive procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: sent out requests for explanations for journal entries that met our scope for our Q4 journal entry review.	1.8			A1
Horner	Kevin John	KJH	Staff	2/3/2007	T&I: meeting with J. Nicol to discuss journal entry to transfer Moraine's balances to AHG from T&I.	0.6			A1
Horner	Kevin John	KJH	Staff	2/3/2007	T&I: reviewed J. Nicol's testing of management's remediation testing for the expenditures cycle.	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/3/2007	E&C - reviewing year-end audit workpapers prepared by EY staff	6.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussion with A. Brazier regarding latest accounting memo listing for Q3 and Q4.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Correspondence regarding international teams year-end reporting	0.9			A1
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - Working on cross charge verification, to ensure that amounts cross charged were accurate on both sides of the charge.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - Performing work around the WTP selections.	1.2			A1
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - performing the Income Statement Global Analytic	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Preparation of an open items list for M. Hatzfeld.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	E&S-Performed inventory procedures within ACL.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	T&I-Cleared review notes for accounts payable.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	T&I - Performed fixed asset substantive procedures.	2.7			A1
Powers	Laura	LP	Staff	2/3/2007	E&S - completing A/R rollover testing	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	AHG - Walked staff through inventory WIP procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	Prepared FAS 144 and corporate workpapers including cash flow models and year-end updates numbers.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	Corporate - Tie-out model to source data.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	E&C - Attended an update meeting with M. Hatzfeld to review open item list at Powertrain & AHG	2.6			A1
Saimoua	Onar Issam	OIS	Staff	2/3/2007	E&C - Performed audit related procedures to the AR reconciliations	3.2			A1
Saimoua	Onar Issam	OIS	Staff	2/3/2007	E&C - Performed audit related procedures to the Fixed asset year end reconciliations.	4.1			A1
Sheckell	Steven F.	SFS	Partner	2/3/2007	Review year end corporate workpapers	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/3/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Romain	3.9			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Review of worker's compensation open items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with N. Miller regarding Thermal YE status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with J. Henning regarding YE Thermal status.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Prepare list of Open Items in Key Areas of the Rate Reconciliation per D. Kelley.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Meeting w/ C. Tosto, D. Kelley, L. DeVlers, & J. Hegelmann regarding provision-to-return key areas.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Preparation for meeting w/T. Tamer.	0.3			A1

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Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: ETR - Foreign Tax Variance. Met w/L. DeMers & J. Hegelmann to determine a spreadsheet format.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision - Debriefing	0.6			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Meeting w/ C. Tosto, D. Kelley, L. DeMers, & J. Hegelmann regarding rate reconciliation focus items	1.1			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: ETR - Foreign Tax Variance: New Spreadsheet preparation (compare actual 2006 to projected Q3) and tied to PBC Foreign Rate Rec schedule.	3.5			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Prepare for meeting with T. Tanner re: Q3 workpapers and issues	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Meet with T. Tanner to review Q3 information and issues	2.9			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Meet with D. Kelley, L. DeMers, J. Hegelmann, and C. Smith regarding status of year end workpapers and audit procedures and follow-up	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/4/2007	Correspondence with M. Kearns regarding 2006 International Catalyst Fees.	0.1			A1
Kennedy	Gareth L.	GLK	Manager	2/4/2007	Projection of Worker's compensation Indemnity Losses as of 10/31/06	2.6			A1
Saimoua	Omar Issam	OIS	Staff	2/4/2007	E&C - Performed a review of the Q4 & Q3 JE testing	3.2			A1
Simpson	Jamie	JS	Senior Manager	2/4/2007	General review of Thermal year-end wps.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with J. Simpson regarding Pre-approval Request	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Meeting with J. Simpson to discuss fee summaries for proxy fee disclosure meeting with IA.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Work on fee summaries per J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with L. Schwandt regarding Hypertion.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with A. Krabill regarding Korean Fees	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Preparation of emails to international locations regarding Delphi - Audit and Audit Related Fee Reporting.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with M. Sakowski regarding Updated MAC Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	2/5/2007	Review of the entity level control procedures	2.9			A1
Asher	Kevin F.	KFA	Partner	2/5/2007	Review of division accounting matters	3.1			A1
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Document and review maintenance expense costs	1.6			A1
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Review account reconciliations and document	1.6			A1
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discuss depreciation expense and construction in process with M. Boehm	1.8			A1
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Clear review notes for depreciation expense from M. Boehm	2.2			A1
Boehm	Michael J.	MOB	Manager	2/5/2007	Discussed AP search procedures with J. Harbaugh.	0.7			A1
Boehm	Michael J.	MOB	Manager	2/5/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.8			A1
Boehm	Michael J.	MOB	Manager	2/5/2007	DPSS - Status update regarding DPSS year-end audit procedures with J. Harbaugh.	0.4			A1
Boehm	Michael J.	MOB	Manager	2/5/2007	DPSS - Review of DPSS legal reserve and NSJE's	1.7			A1
Boehm	Michael J.	MOB	Manager	2/5/2007	Review of entity level control testing documentation.	1.4			A1
Dawson	John	JD	Partner	2/5/2007	Review of worker's compensation actuarial summary review memorandum.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Discuss int'l provision issues w/ C. Tosio	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Discuss int'l provision issues w/ L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Review emails on int'l tax provision issues	0.3			A1
Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Performed and documented testing on cash balances at year end.	1.8			A1

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Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Performed and documented testing on AR balances at year end.	2.3			A1
Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Travel time from Canton, MI to Dayton, OH for the performance of YE procedures.	4.3			A1
Gerber	Katherine A.	KAA	Senior	2/5/2007	T&I - Follow-up on warranty reserve open items	0.3			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	ACS - Discussion with M. Hatzfeld regarding ACS documentation procedures	1.6			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	ACS - Testing debit balance reclassification	2.1			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Communication with K. Loup to request additional support for quarterly review.	1.2			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Compiling quarterly analytics for Q4 review	2.2			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Preparing the summary review memo for DPSS.	4.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with E. Trumbull regarding France tax matters.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review France trial balance #599 tax pack/memo	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with E. Trumbull regarding France consolidation.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with C. Lin regarding Germany issues.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review tax pack for China trial balance #491.	0.5			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review Delphi auto system UK tax pack.	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review Delphi Diesel tax pack.	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Discuss tax packages with S. Ferguson.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review points with E. Trumbull on UK tax pack.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls, as well as status of debit balance ACL work.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Q3 Rework - Debrief with C. Tosto after meeting with D. Olbrecht regarding status of Q3 workpapers	0.2			A1

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Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Q3 - Contact T. Tamer to discuss timing of receipt of Q3 workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Contingency Reserve - work with J. Harbaugh to understand \$2.1M entry was recorded, when recorded, and to which account.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - discussion with M. Lewis regarding documentation needed to support Medicare subsidy	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Call with D. Olbrecht to confirm time to pick up requested additional documentation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Status call with C. Toso.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Status call with L. DeViers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - discussion with J. Simpson re: Medicare subsidy, understanding of supporting documentation needed and where it may be derived from	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Meet with D. Olbrecht and C. Smith to go through additional supporting documentation provided	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Review state and local workpapers	2.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - start tying out rate reconciliation workpapers	4.9			A1
Henning	Jeffrey M.	JMH	Partner	2/5/2007	Review of 3rd quarter issues for the AHG division	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Corporate: meeting with E. Marold to discuss payroll testing procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: discussion with G. Blaurock to request support for journal entry FR422 in relation to testing of other receivables.	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: discussion with I. Smith to go over journal entries booked in Q4 for the journal entry review.	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: meeting with N. Miller to discuss accounts receivable testing.	0.7			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: meeting with J. Kraiz to discuss the NAFTA Duty Refund and how we can appropriately test.	0.9			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: updated Q4 journal entry review for explanations received for journal entries that met our scope.	1.4			A1

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Homer	Kevin John	KJH	Staff	2/5/2007	T&I: discussion with M. Rothmund regarding consigned inventory at Moraine location.	0.7			A1
Homer	Kevin John	KJH	Staff	2/5/2007	T&I: meeting with J. Simpson and N. Miller to discuss inventory review notes and open items.	1.2			A1
Homer	Kevin John	KJH	Staff	2/5/2007	T&I: worked on clearing review notes from J. Simpson relating to interim inventory testing.	2.9			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - meeting with J. Brooks to discuss interim warranty items	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - meeting with B. Hoepfner to discuss Accrued Taxes at E&C	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - reviewing year-end audit workpapers performed by staff	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - auditing year-end tax accruals	4.4			A1
Kennedy	Gareth L.	GLK	Manager	2/5/2007	Projection of worker's compensation Indemnity Losses as of 10/31/06	1.5			A1
Keown	Karen M.	KMK	Senior Manager	2/5/2007	Follow-up with L. Hargus on the status of the Delphi foreign provision, timing, and remaining work to be completed.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Meeting with J. Hunt, M. Boehm and E. Marold regarding the latest information of environmental reserves.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of latest accounting memo listing for Q3 and Q4 and discussions with A. Brazier.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of environmental reserve documentation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Finalization of the ICFC for final comments and edits.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of E&S year-end workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Correspondence regarding international teams year-end reporting	0.7			A1
Lin	Shin Yin	SYL	Manager	2/5/2007	Follow-up regarding China Tax Package status.	0.4			A1
Marold	Erick W.	EWV	Senior	2/5/2007	Traced one of the 25 selected wire transactions through the flow of transactions to gain an understanding of the documentation provided.	2.2			A1
Marold	Erick W.	EWV	Senior	2/5/2007	Met with J. Lamb to discuss the classification of certain vendor rebates.	1.6			A1
Marold	Erick W.	EWV	Senior	2/5/2007	Investigated significant Q4 activity related to the Delphi Trusts.	2.1			A1

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Marold	Erick W.	EWV	Senior	2/5/2007	Met with L. Schwandt to discuss progress to date with debt related worksteps and provided feedback.	2.1			A1
Marold	Erick W.	EWV	Senior	2/5/2007	Reviewed year-end audit procedures with J. Harbaugh that were transferred to him.	2.3			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/5/2007	Review of tax package from local countries, including Mexico (710)	2.8			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Discussion with L. Marx in regards to process for reconciling the KDAC investment equity income.	1.4			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Preparation of Healthcare Accrual files for year-end testing, including clearing of review notes and addressing data testing.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Discussion with S. Kappler regarding Healthcare Accrual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Accumulation of an open items list for Thermal.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Communication of open items list with D. Greenbury.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	Prepared and edited corporate lead sheets.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Met with N. Miller and J. Simpson regarding fixed asset review notes.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Compiled correspondence to B. Kolb regarding open items.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Followed-up on open items from year end substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I- organization of the T&I aw's file.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Cleared fixed asset review notes.	4.3			A1
Powers	Laura	LP	Staff	2/5/2007	E&S - reviewing A/R rollforward and other completed open items with E. Marold	0.5			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Meeting with D. Pettyes, A. Bianco & PwC to discuss testing of payroll monitoring controls.	1.6			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Finalizing documentation of our procedures for several samples tested as part of the pension participant data testing.	3.4			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Dayton- Coordinating year-end audit procedures with D. Ford and F. Dunford.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Prepared workpapers also for final review.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rohmund	Mario Valentin	MVR	Senior	2/5/2007	Prepared FAS 144 and corporate workpapers including cash flow models and year-end updates numbers.	3.8			A1
Rohmund	Mario Valentin	MVR	Senior	2/5/2007	Corporate - Tie-out model to source data.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	AHG - performed review of the separation accrual.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	Performed review of the separation accrual for E&C.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	E&C - Performed audit related procedures related to the payroll testing.	6.5			A1
Schwandt	Lisa N.	LNS	Staff	2/5/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	2/5/2007	Corporate-Performed YE audit procedures on debt workpapers.	9.5			A1
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review year end corporate workpapers	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Documented 9/30/06 Corporate AP balance.	3.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Prepare email regarding 4411 Dis account	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Prepare email regarding IT accruals.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Work on corporate year-end AP.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Created new NLead Analytic	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Met with J. Lamb re: Corp AP.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Correspondence with actuary regarding FAS 112 valuation.	0.4			A1
Simpson	Jamie	JS	Manager	2/5/2007	Review of AON audit report for Delphi worker's comp reserves.	0.6			A1
Simpson	Jamie	JS	Manager	2/5/2007	Discussion with S. Kim regarding various corporate matters.	0.6			A1
Simpson	Jamie	JS	Manager	2/5/2007	Meeting with D. Pettyes, A. Bianco, S. Herbst, B. Reed, A. Ranney and S. Kallas to discuss payroll monitoring controls and management testing results.	1.2			A1
Simpson	Jamie	JS	Senior	2/5/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.9			A1
Simpson	Jamie	JS	Senior	2/5/2007	Correspondence with R. Reimink regarding international pensions.	0.6			A1
Simpson	Jamie	JS	Senior	2/5/2007	Correspondence with S. Hernandez regarding MTC lease.	0.7			A1
Simpson	Jamie	JS	Senior	2/5/2007	Review of E&Y China SRM's.	1.1			A1
Simpson	Emma-Rose S.	ESS	Manager	2/5/2007	Saginaw - Worked on price testing.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Res	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with N. Miller and J. Nicol regarding Thermal fixed asset review notes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with N. Miller and K. Horner regarding Thermal inventory review notes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with J. Hegelmann and C. Tosto regarding Medicare subsidy M-1 item.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision - Q3: (Rework) Discussion w/C. Tosto & J. Hegelmann regarding status of Q3 audit and SALT provision work	0.2			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Marked all workpapers for the file.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Tied out SALT rates - PBC schedule to RIA Checkpoint chart.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Tied out Wisconsin and NJ interest to PBC interest calculations and state assessments.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: Tax Holidays - Tied Tax Rate by Country spreadsheet to Tax Holiday spreadsheet.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Meeting w/ D. Olbrecht and J. Hegelmann to go over audit notes	1.2			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - research state tax rate changes that could affect the provision going forward.	1.6			A1
Stille	Mark Jacob	MIS	Staff	2/5/2007	Clearing review comments for Integra-T and IT2 and documenting observations noted in walkthrough on walkthrough observation template.	0.8			A1
Stille	Mark Jacob	MIS	Staff	2/5/2007	Discussion with D. Bauer and T. Hector regarding Administrators/Super Users and periodic review for GM testing.	0.9			A1
Stille	Mark Jacob	MIS	Staff	2/5/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	2.4			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Discuss status of Q3 and year end with L. DeMets and J. Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Q3 - review state tax claim letter by Skadden	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft sales/use/property tax contingency memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft non-U.S. non-income tax contingency memo	0.5			A1

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Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft customs contingency memo	0.8			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Reviewing France tax package for TB 599.	1.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Prepare e-mail with reviewer points for French TBs to E&Y France.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Confirmed certain reviewer points from L. Hargus on issues relating to transfer of assets between French entities.	1.1			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Prepare follow-up e-mail to Korea.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Reviewing effective tax rate reconciliation per E&Y France e-mail.	1.8			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Met w/Eduardo re preparing spreadsheets to analyze Delphi France from consolidated viewpoint.	1.6			A1
Yang	Jinglu	JY	Senior	2/5/2007	Work on bank confirmations.	1.8			A1
Yang	Jinglu	JY	Senior	2/5/2007	Working on accounts reconciliations related to bank accounts under TB code other than 00141	2.6			A1
Yang	Jinglu	JY	Senior	2/5/2007	Working on cash accounts for final	3.6			A1
Aquino	Heather	HRA	Client	2/6/2007	Coordination of Audit Committee Minutes per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client	2/6/2007	Coordination of Delphi Board Minutes and Corporate Governance Meeting Minutes per A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client	2/6/2007	Meeting recoordination for proxy fee disclosure discussion with J. Simpson and LA.	0.2			A1
Aquino	Heather	HRA	Client	2/6/2007	Correspondence with M. Hatzfeld regarding Delphi Status (with Busy Season-Non Busy Season Rates) - December 29, 2006.	0.3			A1
Aquino	Heather	HRA	Client	2/6/2007	Proxy fee disclosure discussion with J. Simpson and LA.	0.9			A1
Aquino	Heather	HRA	Client	2/6/2007	Preparation of slides for invoice/pre-approval meeting with S. Sheckell and T. Timko.	1.2			A1
Aquino	Heather	HRA	Client	2/6/2007	Revisions to fee summaries in preparation of proxy fee disclosure discussion with J. Simpson and LA.	1.2			A1
Aquino	Heather	HRA	Client	2/6/2007	Provide China international pre-approval documentation to K. Asher per J. Simpson.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address and new badge requests.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Meeting coordination with Company per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Obtain badges for S. Ferguson and E. Turnbull.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Update Delphi Team Phone List; send to J. Hase accordingly.	0.9			A1
Barber	Keith A.	KAB	Senior Staff	2/6/2007	China JE Data extracts as requested by T. Yan.	2.1			A1
Barvin	Kristen N.	KNB	Partner	2/6/2007	E&S - Document fixed asset reconciliations	0.8			A1
Beckman	James J.	JJB	Partner	2/6/2007	Review state tax workpapers.	4.4			A1
Beckman	James J.	JJB	Partner	2/6/2007	Meeting w/ D. Olbrecht regarding state tax.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.4			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Review of H&A report related to Kokomo Bypass site.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	DPSS - Status update regarding DPSS year-end audit procedures with J. Harbaugh.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	DPSS - Assisted J. Harbaugh in completion of year-end DPSS SRM.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Discussed VAT receivable with E. Marold.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Review of E&S AR substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Review of entity level control testing documentation.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Discussions with C. Tosto regarding Q3 work status.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Meeting with T. Taner to obtain updated Q3 workpapers and copy.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Update list of questions and discuss issues with C. Tosto and J. Hegelmann.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	All Q3 re-work - Review YE provision workpapers received thus far to determine missing items and open issues.	2.1			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Review updated Q3 workpapers.	2.9			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Discuss int'l provision issues w/ L. Hargus	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Meet w/ C. Tosto, E. Trumbull, C. Lin and L. Hargus to discuss open issues for material subsidiary Tax Packs	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Review emails on int'l tax provision issues, including new Poland tax provision info	0.8			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Meet w/ E. Trumbull to review revised Poland Tax Pack and E&Y-Poland memo	0.9			A1
Ford	David Hampton	DHF	Staff	2/6/2007	Dayton - Performed and documented testing on cash balances at year end.	4.9			A1
Ford	David Hampton	DHF	Staff	2/6/2007	Dayton - Performed and documented testing on AR balances at year end.	5.8			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	Corporate - Meeting with D. Brewer to discuss procedures for AP testing	2.6			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	DPSS - Discussing necessary topics for summary review memo with M. Boehm	1.3			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	DPSS - Drafting the summary review memo	6.8			A1
Harbus	Lisa D.	LDH	Manager	2/6/2007	Meet with C. Tosto regarding status of tax packages	1.0			A1
Harbus	Lisa D.	LDH	Senior Manager	2/6/2007	Go through follow-ups with C. Lin	0.4			A1
Harbus	Lisa D.	LDH	Manager	2/6/2007	Go through follow-ups with E. Trumbull regarding packages.	0.3			A1
Harbus	Lisa D.	LDH	Senior Manager	2/6/2007	Prepare e-mail to Brazil.	0.2			A1
Harbus	Lisa D.	LDH	Manager	2/6/2007	Review e-mail responses from int'l countries regarding tax packs.	0.4			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls, as well as status of debit balance ACL work.	0.5			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	AHG - Review of open audit items with M. Kearns, M. Rothmund and O. Saimoua related to year-end audit procedures.	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Call with T. Tamer regarding status of Q3 work papers	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - Contact C. Plummer to discuss Foreign withholding tax schedule and items recorded as foreign withholding on the rate reconciliation	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - Prepare e-mail to T. Tamer re: list of additional documentation and questions to be addressed on the Q3 rate reconciliation	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - review, tick and tie revised Q3 rate reconciliation and supporting documentation	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Rec - Call with M. Lewis re: Medicare subsidy support workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Contingency Reserves - answer questions posed by L. DeMers during her initial review of the workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	State and Local - Go over status of state and local workpapers with J. Beckman.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Reconciliation - formulate list of questions and additional items to be requested for client	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	International - assist international tax team (E. Trunbull, L. Hargus, S. Ferguson and C. Lin) with arrival at Delhi.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Status update discussion with L. DeMers.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Reconciliation - tick and tie foreign income section on rate reconciliation	1.2			A1
Hennig	Jeffrey M.	JMH	Partner	2/6/2007	Thermal Division Meeting debrief and finalization of audit conclusions	0.9			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Corporate: meeting with N. Miller to discuss intercompany in-transit testing.	0.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with G. Blaurock to discuss support for journal entry FR422 in relation to testing of other receivables	0.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: meeting with N. Miller to discuss results of conversation with G. Naylor in regards to clearing accounts receivable review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with D. Ford regarding Dayton's process to review the accounts receivable subledger for unusual items.	0.4			A1

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Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with D. Vogel regarding December accounts receivable reconciliation.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: received Dayton's review of Packard's A/R subledger and footed A/R aging for accuracy.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: sent out requests for explanations for Q4 JE review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: tied out support received for journal entry FR422 for testing of receivable account 2210.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with G. Naylor to walk through support for testing of account 2210.	1.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: meeting with J. Kraiz to walkthrough the NAFTA duty receivable analysis.	1.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: updated Q4 journal entry review for explanations received for journal entries that met our scope.	1.6			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: meeting with M. Rothmund to discuss AHG explanations we need to obtain for our T&I testing.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: sent request to D. Conlon to request finished goods by cost component analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: tied out cost of sales in the December variance capitalization calculation.	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/6/2007	Putting together results of projections and revising workers comp ASRM and discussions with Quality control	2.4			A1
Kirvan	David M.	DMK	Senior Manager	2/6/2007	Discuss SBT 59e provision with J. Beckman in regards to the Michigan audit and the provision.	0.3			A1
Krabbill	Aaron J.	AJK	Senior Manager	2/6/2007	Research regarding SAB 74 disclosure for the adoption of FDN 48 in the 2006 financial statements.	0.3			A1
Krabbill	Aaron J.	AJK	Senior Manager	2/6/2007	Review of latest accounting memo listing for Q3 and Q4 and discussions with A. Brazier.	1.0			A1
Krabbill	Aaron J.	AJK	Senior Manager	2/6/2007	Review of environmental reserve documentation.	1.4			A1
Krabbill	Aaron J.	AJK	Senior Manager	2/6/2007	Correspondence with E&Y China team regarding treatment of intercompany receivables with other Delphi entities in the local China statutory financial statements	0.5			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Correspondence regarding international teams year-end reporting	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussion with C. Tosto regarding status of the year-end tax audit work.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussions with E&Y tax team regarding delivery of tax audit schedules and reconciliations to Hyperion.	1.3			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Follow-up on Mexican Tax Package status.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Second follow-up on China Tax Package status.	0.4			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Discussion with L. Hargus after the meeting with C. Tosto to verify all the follow-up items needed.	0.6			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Follow-up on Germany Tax Packages	1.0			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Meeting with C. Tosto and L. Hargus Tax Package status.	1.2			A1
Marold	Erick W.	EWm	Senior	2/6/2007	Prepared inquiries for environmental specialists.	2.3			A1
Marold	Erick W.	EWm	Senior	2/6/2007	Reviewed remedial field investigations for three sites with new environmental reserves.	3.1			A1
Marold	Erick W.	EWm	Senior	2/6/2007	E&S - Finalized third quarter review of journal entries.	2.1			A1
Marold	Erick W.	EWm	Senior	2/6/2007	Tied out the stock based compensation footnote.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Clear review notes on interim union training fund accrual.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Meeting with S. Shekell and A. Ranney to discuss foreign currency derivative audit strategy.	1.3			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Time spent addressing J. Simpson fixed asset notes.	4.5			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	Reviewed trial balances for union training liabilities.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Performed accounts payable substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Edited A2 Control Summary Testing.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Reviewed A2 Control Summary Testing.	3.9			A1
Paetl	Sejal	SP	Intern	2/6/2007	Tying out foreign Tax provision to Hyperion	1.2			A1

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Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including documentation of the resolution of the Shanghai allegation of financial impropriety topic.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	AHG - Documented the inventory capitalization for year end	0.6			A1
Sainoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures to the AR reserve analysis	3.8			A1
Sainoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures related to the Fixed asset additions testing	4.1			A1
Sainoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures to the Accounts receivable reconciliations	4.2			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Performed YE audit procedures on debt workpapers.	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/6/2007	Dayton - Review accounts receivable files	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/6/2007	Review international SRMs	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Romain	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Work on corporate year-end AP.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Met with J. Lamb re: Corp AP.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Discussion with R. Reimink regarding international pension plan participant data testing status.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	DPSS: Discussed workpapers with M. Fraylick to assist with pbc.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	DPSS: Prepared AR analytic and tied out 2100 TB	3.6			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Review of proxy fee disclosure schedules with H. Aquino.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with L. Gabbard and K. Kenyon regarding proxy fee disclosures.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Review of emails from E&Y International teams.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Saginaw: Worked on price testing.	0.7			A1

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Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Discussion with L. DeMers regarding file organization and progress made on 2/5/07.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Meeting w/L. DeMers and J. Hegelmann regarding new workpapers and memos received from client today.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Obtained Hyperion Pull information for independent validation.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Created and organized workpaper files.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Worked w/L. DeMers and J. Hegelmann to update Client assistance list and files.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Tied Hyperion Pull data back to updated PBC Effective Rate Reconciliation workpapers.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Prepare copies of updated PBC workpapers for use in reconciling to superseded workpapers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - SALT: Spoke w/ J. Beckman regarding status of SALT work.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q4: Retrieved files from R. Patel.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision: SALT - Meeting w/ J. Beckman and D. Olbrecht to discuss 59(e) reserve and other contingency memo issues.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q4: Tied back updated PBC contingency reserve memos to detailed workpapers.	2.1			A1
Stille	Mark Jacob	MIS	Staff	2/6/2007	Discussion with D. Bauer and T. Hector regarding Administrators/Super Users and periodic review for GM testing.	0.6			A1
Stille	Mark Jacob	MIS	Staff	2/6/2007	Discussion with S. Pacella and J. Pascua regarding terminations testing.	0.9			A1
Stille	Mark Jacob	MIS	Staff	2/6/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	1.6			A1
Tau	King-Sze	KST	Senior	2/6/2007	Reviewing Q3 SRM and SRM addendum with G. Imberger.	0.8			A1
Tosio	Cathy I.	CIT	Partner	2/6/2007	Review French FIN 48 report	0.5			A1
Tosio	Cathy I.	CIT	Partner	2/6/2007	Q3 - review status of quarter with A. Krabill	0.7			A1

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Tosto	Cathy I.	CIT	Partner	2/6/2007	Meet with T. Tamer on revised Q3	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review 3rd quarter schedules.	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Follow-up with J. Hegelmann and L. DelMers items needed from client	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review payroll contingency memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review French tax pack report	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review German tax pack reports	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review state tax contingency memo	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review with E. Trumbull, L. Hargus, C. Lin and S. Ferguson the review of in scope countries	2.1			A1
Trumbull	Eric I.	EIT	Manager	2/6/2007	Reviewed current status of tax packages with C. Tosto, L. Hargus, S. Ferguson, and C. Lin	2.1			A1
Trumbull	Eric I.	EIT	Manager	2/6/2007	Reviewing revised Poland tax package.	3.6			A1
Trumbull	Eric I.	EIT	Manager	2/6/2007	Prepare e-mails to Korea, France, and UK to set up telephone call to discuss packages.	0.8			A1
Yang	Jinglu	JY	Senior	2/6/2007	Discussion with J. Lamb and L. Criss regarding fixed assets final	0.7			A1
Yang	Jinglu	JY	Senior	2/6/2007	Working on pension participant testing memo	2.2			A1
Yang	Jinglu	JY	Senior	2/6/2007	Work on bank confirmations.	2.9			A1
Aquino	Heather	HRA	Client	2/7/2007	Correspondence with S. Pacela regarding Delphi Audit Engagement Letter.	0.2			A1
Aquino	Heather	HRA	Associate	2/7/2007	Revise Budget - Actual_Delphi as on Feb 02.	0.3			A1
Aquino	Heather	HRA	Client	2/7/2007	Correspondence with S. Sheckell and J. Simpson regarding Budget - Actual_Delphi as on Feb 02.	0.6			A1
Aquino	Heather	HRA	Associate	2/7/2007	Correspondence with S. Sheckell and J. Simpson regarding slides for invoice meeting with T. Timko.	0.7			A1
Aquino	Heather	HRA	Client	2/7/2007	Revisions to slides for invoice meeting with T. Timko.	1.1			A1
Aquino	Heather	HRA	Associate	2/7/2007	Preparation of new internal audit reports received for review - log in accordingly.	0.5			A1
Aquino	Heather	HRA	Client	2/7/2007	Preparation of files for all international fee detail received including all email correspondence per J. Simpson.	1.3			A1

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Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with L. Schwandt regarding Hyperion Server.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with J. Cowie and M. Sakowski regarding static IP address for new Delphi printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Meeting coordination with client contacts per S. Sheckel.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Barber	Keith A.	KAB	Senior Associate	2/7/2007	China JE Data extracts as requested by T. Yan.	1.9			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Document Construction in process and go over review notes with M. Boehm	2.6			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Meeting with A. Krabill and M. Boehm regarding open items for E&S busy season audit.	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Obtain and review documentation regarding construction in process spending	2.8			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Met with A. Krabill to discuss status of fixed asset remediation testing open items.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	DPSS - Assisted J. Harbaugh in completion of year-end DPSS SRM.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of interim fixed asset reconciliations.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of E&S AR substantive workpapers	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with J. Erickson regarding Q3.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with T. Tamer regarding status of Q3 workpapers.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with C. Toso and D. Kelley regarding our meeting with T. Tamer and update on Q3.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review revised Tax SRM for Q3.	0.8			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	All Q3 re-work - Prepare for meeting with T. Tamer by updating list of information we requested for Q3.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Meet with T. Tamer, C. Tosto, and A. Krabill to discuss Q3 information request list and issues associated with Q3.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review and document YE workpapers for material items.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review and document Q3 revised workpapers for material items.	2.1			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Discuss intl provision open issues w/ L. Hargus	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Discuss intl tax provision issues w/ D. Kelley	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Meet w/ L. Hargus to discuss issues in UK, Germany & Poland Tax Packs	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Review various emails on intl tax provision issues	0.7			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Dayton - Travel time Dayton, OH to Northville, MI for the performance of YE procedures.	5.2			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	1.2			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard - Performed rollforward test of controls. (Reviewed PwCs work and ensured documentation was proper.)	2.1			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard- Performed testing of tooling balances and amortization.	2.8			A1
Gerber	Katherine A.	KAA	Senior	2/7/2007	T&I - Follow-up on tooling open items	0.2			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Explaining testing procedures for prepaids to L. Schwandt	1.1			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Meeting with J. Lamb to request supporting documentation for Ch. 11 expenses and AP testing	1.7			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Compiling AP data for testing	2.3			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	DPSS - Reviewing Accounts Receivable testing	4.1			A1
Harbus	Lisa D.	LDH	Senior	2/7/2007	Conference call with Germany regarding questions/issues on tax packs.	0.4			A1
Harbus	Lisa D.	LDH	Senior Manager	2/7/2007	Review e-mails from local countries.	0.4			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Go through follow-ups with C. Lin.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Go through follow-ups with E. Trumbull on packages.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Prepare e-mail to Brazil regarding tax follow up matters.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Review e-mail responses from intl countries.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Rereview France responses and reconcile NOL transfers and val allowance.	3.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Review UK answers and sign workpapers.	0.5			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	AHG - Review of open audit items with engagement team M. Kearns, M. Rothmund and O. Saimoua related to year-end audit procedures.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - Work with C. Smith on which items to update on revised Q3 tax memo and roadmaps to use in assisting in making the changes	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - call with L. DeMers re: Q3 open items to discuss in meeting with T. Tamer.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - debrief with C. Smith re: prep for Q3 meeting between L. DeMers, C. Tosto and T. Tamer.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Q3 Rework - review effective rate table on revised version of Tax Summary memo, prepared by C. Smith.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	FIN 48 - Discussion with A. Krabill re: materiality level for FIN 48 review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	FIN 48 discussion with C. Tosto re: approach to reviewing FIN 48 workpapers provided	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	FIN 48 - Begin tying out FIN 48 work paper to contingency reserve workpapers	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Review notes and open items lists to ensure items have been covered or have been included on client request list	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/7/2007	Review copies of workpapers and purge duplicate and superseded copies	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Finalize third quarter review procedures for AHG.	1.9			A1

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Henning	Jeffrey M.	JMH	Partner	2/7/2007	Review of company audit committee materials	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	E&C - Finalize 3rd quarter review - conference call with J. Brooks and D. Williams	2.5			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Finalize review of third quarter review - Packard division	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Saginaw - Finalize review of third quarter work	0.9			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: conversation with T. Hsieh to discuss journal entry FRM90 for the Q4 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: conversation with L. Criss to discuss corporate journal entries that hit Packard's trial balance for the Q4 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: meeting with J. Kraiz to walkthrough NAFTA duty accrual support for other receivables testing	0.8			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: updated explanations for responses received for the Q4 journal entry review.	0.9			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: completed testing of the NAFTA duty refund receivable for year end testing of other receivables	2.8			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: meeting with J. Simpson to discuss testing to clear review notes for inventory.	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: meeting with N. Miller to discuss consigned inventory testing	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with D. Conlon to discuss follow-up items with inventory testing to clear review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with P. Moran to discuss consigned inventory follow-up questions	0.4			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with J. Stenkiewicz to go over shipping documentation for receipts for the CMM plant.	0.6			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: worked on clearing review notes from J. Simpson for inventory testing	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - documenting and testing support for interim warranty reserve balances	4.6			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - updating year-end open items list	1.4			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - assisting E&Y staff members with year-end audit procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - auditing year-end LSC balance	2.8			A1

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Kennedy	Gareth L.	GLK	Manager	2/7/2007	Pulling together results of projections and revising ASRM and discussions with Quality control	0.9			A1
Keown	Karen M.	KMK	Senior Manager	2/7/2007	Meet with S. Ferguson to discuss Delphi engagement, progress, timing and staffing issues.	0.4			A1
Kivran	David M.	DMK	Senior Manager	2/7/2007	Review Q4 contingency reserve write-up of D. Olbrecht.	0.6			A1
Knox	Jannell	JK	Senior Manager	2/7/2007	Review Aon report and draft claims section of actuarial review memo for workers comp.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of DPSS year-end workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Discussions with E&Y tax team regarding the status of their work to date.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Meeting with C. Tosto and T. Tanner to discuss tax open items for the 3rd quarter and year-end.	1.3			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 710	0.6			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 720	0.6			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Follow-up on Mexico Tax Package	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 745	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Follow-up on China Tax Package	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Second follow-up on Germany Tax Package status.	0.8			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Conference call with N. Kayser in Germany regarding German tax packages	0.9			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reviewed standard recurring consolidating journal entries recorded during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Documented review of consolidating journal vouchers.	2.3			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reconciled E&S' analytical procedures to the revised Hyperion financial statements.	2.4			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reviewed non-standard/non-recurring consolidating journal vouchers recorded during the third quarter.	2.4			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/7/2007	Review of tax package from local countries, including Mexico (720)	2.6			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/7/2007	Review of tax package from local countries, including Mexico (743)	2.6			A1

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Miller	Nicholas S.	NSM	Manager	2/7/2007	Packard - Communication with our Spain team in regarding the Tarazona restructuring charge.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Packard - Meeting with D. Ford to discuss the Packard tooling testing completed to date.	1.8			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Investigation with Packard AFD in regards to the appropriate manner in which to post an adjustment for the prior year.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Detailed review of footnote ite-out for the 10Q.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Call with J. Meinberg and C. Tompkins to discuss open fixed asset topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Audit of the impairment accounting for the Thermal and Interiors fixed assets.	2.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Audit of Thermal and Interiors fixed asset balances.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	Met with K. Coleman regarding Union Training Fund Accruals.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Documented union training year end testing.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	Prepared union training fund workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Spoke with P. Cates regarding fixed asset control testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Reviewed support for fixed asset additions.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Edited A2 Control Summary File.	2.2			A1
Odomtrok	Kathleen C.	KCO	Senior Manager	2/7/2007	Review of reserve roll-forward from 9/30 to 12/31 and results of claims discussion.	1.0			A1
Pacella	Shannon M.	SMP	Manager	2/7/2007	Final workpaper consolidation in AWS for review of management's testing.	2.5			A1
Pacl	Sejal	SP	Intern	2/7/2007	Setting up Quarter 3 segment profit & loss analytic.	2.6			A1
Pacl	Sejal	SP	Intern	2/7/2007	Agreeing International reporting packages to Hyperion trial balances.	2.6			A1
Pacl	Sejal	SP	Intern	2/7/2007	Tying out foreign Tax provision to Hyperion	1.9			A1
Raney	Amber C.	ACR	Senior	2/7/2007	Discussing year-end audit procedures over the derivative accounts with S. Shekell and N. Miller.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Attended a meeting with AHG to discuss client's complications with the preparation of the inventory rollforward and the open items.	2.1			A1

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Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Documented the inventory capitalization for year end	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Inventory Test Count Procedures for review.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Review of the Q4 Journal Entries	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	Attended a conference call discussing the FAS 144 impairment for the Athens (Steering) plant with J. Perkins, W. Tilotti and M. Hatzfeld.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	Prepared documentation reaching a conclusion of the methodology applied.	0.6			A1
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Performed audit related procedures related to the AP process	3.1			A1
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Performed audit related procedures related to the tooling reconciliations	5.7			A1
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents.	1.7			A1
Sheckell	Steven F.	SFS	Partner	2/7/2007	Finalize Q3 review	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	ACS: Prepared for meeting and prepared suggested R&C matrix	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Roman	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Met with J. Lamb re: Corp AP.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Work on corporate year-end AP.	5.7			A1
Simpson	Jamie	JS	Senior	2/7/2007	Review of fee agenda for meeting with T. Timko.	1.8			A1
Simpson	Jamie	JS	Manager	2/7/2007	Time spent responding to emails from international teams.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Saginaw: Worked on price testing.	1.3			A1
Simpson	Jamie	JS	Senior	2/7/2007	Discussion with S. Pacella and A. Bianco regarding SOD testing results.	0.6			A1
Smith	Carolyn E.	CES	Manager	2/7/2007	Provision - Q3 - (Rework) Populated the SRM for Q3.	3.1			A1
Smith	Carolyn E.	CES	Staff	2/7/2007	Provision - Q4: Worked on Open Items list with L. DeViers for meeting with client.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/7/2007	Provision - Q3: SALT - Documented meeting w/ D. Olbrecht in memo format and reviewed and organized workpapers received from her.	2.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Meet with T. Tamer regarding Q3 outstanding items	1.1			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review projected eff rate for anticipated changes	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Q3 - discuss withholding issue with L. DeVets and related apb 23 computation	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss Q3 priorities with A. Krabill and D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Update D. Kelley regarding Q3 meeting	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review client schedule - FIN 48.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss FIN 48 analysis with J. Hegelmann.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss state reserves with D. Kelley.	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Follow-up with S. Sheckell related to Q3	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Correspond with international team related to meeting on Thursday to review	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review and respond to email from Mexico on foreign package.	0.3			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Coordinating telephone calls with France, Korea, and UK regarding tax package.	1.7			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Coordinate copies of responses from intl E&Y offices on tax package questions.	0.8			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Preparation for telephone call with E&Y UK.	0.6			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Telephone call with E&Y UK.	0.7			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Reviewing consolidated information for Delphi France entities.	0.9			A1
Trumbull	Eric J.	EIT	Manager	2/7/2007	Reviewed Korean tax package and completed checklists.	0.9			A1
Yang	Jinglu	JY	Senior	2/7/2007	Discussion with J. Lamb and L. Criss regarding fixed assets final	0.2			A1
Yang	Jinglu	JY	Senior	2/7/2007	Working on pension participant testing memo	1.8			A1
Yang	Jinglu	JY	Senior	2/7/2007	Working on accounts reconciliations related to bank accounts under TB code other than 00141	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Preparation of finalized documents for meeting with S. Sheckell and T. Timko regarding invoices, pre-approvals, etc.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Correspondence with J. Simpson regarding engagement economics.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Work on engagement economics per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Correspondence with M. Sakowski regarding new Access Badge Request Forms.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Work on GIS updates per J. Simpson - reviewing current hierarchy from Company vs. Family tree.	2.9			A1
Asher	Kevin F.	KFA	Partner	2/8/2007	Review of the third quarter tax summary memorandum	2.8			A1
Barvin	Kristen N.	KNB	Staff	2/8/2007	E&S - Document spending for construction in process for EDS	0.8			A1
Barvin	Kristen N.	KNB	Staff	2/8/2007	E&S - Discussion with C. Riedl regarding open items	1.2			A1
Barvin	Kristen N.	KNB	Staff	2/8/2007	E&S - Clear review for construction in process from M. Boehm	1.2			A1
Barvin	Kristen N.	KNB	Staff	2/8/2007	E&S - Clear review notes related to fixed assets from M. Boehm	2.2			A1
Beckman	James J.	JJB	Partner	2/8/2007	Review of 59e issue w/ D. Kirvan	0.4			A1
Beckman	James J.	JJB	Partner	2/8/2007	Follow-up discussion w/ C. Toso regarding SBT issues.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of interim and year-end cash worksheets.	1.9			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of information related to EDS rebate within LSC account and related discussions with E. Marold, A. Krabill and J. Lamb.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Discussion with C. Toso regarding questions to ask J. Erickson.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Coordination with audit team regarding Q3 adjustments, including A. Krabill.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Review FIN 18 adjustments with J. Hegelmann.	0.8			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	All Q3 re-work - Review Q3 new workpapers, formulate list of questions accordingly.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Meet with J. Erickson regarding questions on w/h schedule and APB 23 calculation.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	All Q3 re-work. Work on revisions to tax summary review memorandum.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Prepare workpapers to analyze and explain the material proposed adjustment and discuss with C. Tosto.	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Review revised Q3 tax workpapers.	2.9			A1
Ferguson	Stephen J.	SJF	Executive Director	2/8/2007	Review various emails on int'l tax provision issues	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/8/2007	Call with E. Trumbull & E&Y-Poland to discuss question from Tax Pack review memo	1.0			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	2.7			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard - Performed rollforward test of controls. (Reviewed PwCs work and ensured documentation was appropriate.)	3.9			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard- Performed testing of tooling balances and amortization.	4.4			A1
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Discuss warranty reserve testing with N. Miller	0.9			A1
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Discuss tooling procedures with N. Miller	1.6			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	ACS - Meeting with K. St. Romain regarding ACS controls documentation	1.7			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	Corporate - Documenting testing on Ch. 11 expenses	1.1			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	Corporate - Compiling data for AP testing	1.2			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	DPSS - Making edits to the DPSS summary review memo	5.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Update meeting to discuss issues with C. Tosto.	0.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review open issues related to France, Mexico, Brazil and Germany to prepare for meeting	0.7			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review e-mails from int'l countries.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Draft e-mail to Germany on open issues.	0.3			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Discussion with E. Trumbull on UK.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Discussion with E. Trumbull regarding reconciling book income with audit and open countries not sent.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Conf call with E&Y France team on issues.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #720.	1.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #710.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #743.	0.5			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls as well as status of debit balance ACL work.	1.1			A1
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	AHG - review of year-end audit workpapers.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Meet with J Erickson to retrieve Q3 provision workpaper binder	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Review client provided provision binder with C. Smith and identify revised workpapers for the E&Y workpaper files	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - review revised projected effective tax rate workpapers and tax rate by country workpapers ticked and tied by C. Smith.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Work with C Tosio to understand APB 23 journal entry, foreign withholding schedule and journal entries impacting Q3	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Review FIN 18 calculation adjustment with L. DeMers.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Meet with J. Erickson and L. DeMers to discuss Foreign withholding schedule and APB 23 entries	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Tie out revised Q3 rate reconciliation workpapers	3.4			A1

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Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Prepare copies of Q3 items request list to take to meeting with J. Erickson.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	2/8/2007	AHG - Finalize third quarter review procedures	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/8/2007	E&C - Finalize 3rd quarter review - conference call with J. Brooks and D. Williams	0.5			A1
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with D. Ford to go over the December accounts receivable reconciliation.	0.9			A1
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: completed accounts receivable year end substantive procedures and the out of supporting documentation.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	AHG - reviewing mgmt's round 2 control testing	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - auditing year-end property tax accruals	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - reviewing round 2 Mgmt's internal control testing	3.7			A1
Kennedy	Gareth L.	GLK	Manager	2/8/2007	Pulling together results of projections and revising workers comp ASRM and discussions with Quality control	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Review of E&S YE workpapers.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Discussions with E&Y tax team regarding the status of their work to date.	1.9			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Follow-up on Germany Tax Package status.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Final sign off and documentation for China Tax Packages	0.3			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Print out all e-mail correspondence and document contents of conference call on Mexico tax package	0.3			A1
Marold	Erick W.	EWMM	Senior	2/8/2007	Discussion with E. Simpson regarding trade AP reconciliation.	1.3			A1
Marold	Erick W.	EWMM	Senior	2/8/2007	E&S - Reviewed the 12/31/06 CFO report and reconciled it to the recorded reserve.	1.9			A1
Marold	Erick W.	EWMM	Senior	2/8/2007	E&S - Detail reviewed documentation provided to me from L. Powers on 2/5/07.	2.3			A1
Marold	Erick W.	EWMM	Senior	2/8/2007	E&S - Finalized documentation of alternate rollover procedures for inventory.	3.1			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Packard - Meeting with J. Henning to update him on discussions held with TSRS in regards to testing completed on the SAP implementation.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/8/2007	Packard - Preparation of summary notes describing key audit risks.	1.2			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Meeting with K. Gerber to go through warranty accrual testing completed to date.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Meeting with K. Gerber to discuss open tooling testing topics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Completion of the tooling fluctuation analysis.	2.9			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Review of the tooling rollforwards at year-end.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	Performed substantive procedures on union training fund accruals.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	Packard-Correspondence regarding payroll testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Spoke with A. Bastien regarding AHG accruals.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Performed fixed asset substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Reviewed AHG transfers.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Spoke with P. Gates regarding fixed asset substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	Final worksheet consolidation in AWS for review of management's testing.	1.2			A1
Pacella	Shannon M.	SNP	Manager	2/8/2007	Tying out foreign Tax provision to Hyperion	3.1			A1
Patel	Sejal	SP	Intern	2/8/2007	AHG - Finalized the WIP Fixed Testing & Memo, including sign-offs in AWS	6.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/8/2007	AHG - Review of the Q4 Journal Entries	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/8/2007	E&C - performed the sales cutoff testing related to the AR process	4.5			A1
Sainoua	Omar Issam	OIS	Staff	2/8/2007	E&C - Performed audit related procedures to the tooling reconciliations	4.6			A1
Sainoua	Omar Issam	OIS	Staff	2/8/2007	Audit Planning Review	0.5			A1
Schaffert	Glen A.	GAS	Partner	2/8/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents.	1.6			A1

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Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review year end corporate workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review fees and pre-approval amounts	2.1			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review international SRM's	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review tax provision status	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	ACS : Met with Karen St. Romain to discuss R&C	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	ACS: Prepared for meeting - prepared suggested R&C matrix	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	Work on corporate year-end AP.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	Met with IT Finance personnel - K. Lerchenfeld	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	DPSS: followed-up on open items and review notes	3.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with H. Aquino regarding GIS updates.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Meeting with T. Timko, S. Sheckell and B. Thelen regarding fee process.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of Delphi engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Time spent responding to emails from international teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of quarterly review wps.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Revise/Updated PBC Estimated W/H Tax Liability - 3Q06 schedule	0.3			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Verified that revised Projected ETR calculation had not changed since last statement of Q3.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Reverify the Rate Reconciliation to the supporting schedules.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Update of E&Y schedule (Full Year PETR Summarized by Region).	0.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Validated Q3 Foreign Tax Withholding	0.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Meet with C. Tosto re: Q3 provision issues	0.6			A1

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Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: Picked up Q3 provision binder from J. Erickson.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Validated Deferred Taxes spreadsheet to Hyperion pulls	0.9			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Verify and tied out the revised PETR, including preparation of new ETR Summary by Region	1.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Organize files and update index for new workpapers	1.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Reconciled Foreign Rate Rec before Dividend & Remeasurement Adjustment.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: Prepare copies of updated client binder for E&Y files.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q4: SALT - reviewed 59(e) calculation w/ C. Tosto.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/8/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Review FIN 18 adjustment for Portugal	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - discuss revised schedules with J. Hegelmann.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Discuss valuation allowance memo with T. Tamer.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - meet with audit team to discuss issues and status	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review workpapers and discuss Mexico prior period adjustments	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review and comment on tax review memorandum and prepare passed and booked audit adjustment schedule.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - meet with T. Tamer related to discuss withholding tax issue and obtain valuation allowance support for Romania, Spain, and Portugal and discuss other true ups	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Meet with T. Tamer to discuss valuation allowance	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review dia/dti schedules and Hyperion pulls	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review foreign withholding SOPA analysis	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review forecasted etr vs. actual etr	1.3			A1

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Tosio	Cathy I.	CIT	Partner	2/8/2007	Review Q3 workpapers to prepare initial question/issue follow-up	2.2			A1
Tosio	Cathy I.	CIT	Partner	2/8/2007	Meet with L. Hargus and S. Sheckell to discuss status of foreign packages	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Telephone call with E&Y Poland.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Follow-up discussion with S. Ferguson and J. Delotte regarding call with E&Y Poland.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Discussion with L. Hargus regarding review of UK checklists and workpapers.	1.1			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Telephone call with E&Y France re E&Y tax packages.	0.7			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Meeting with A. Ramney re reconciling U.S. GAAP per Hyperion and tax packages.	1.8			A1
Trumbull	Eric J.	EIT	Manager	2/8/2007	Reviewing and signing off on Korea and French tax packages.	1.2			A1
Trumbull	Eric J.	EIT	Manager	2/8/2007	Reviewing income numbers for all packages to spreadsheet	0.9			A1
Wainscott	Robert H.	RHW	Executive Director	2/8/2007	Consultation and additional quality review of actuarial summary review memorandum	0.5			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on cash accounts for year-end audit	0.2			A1
Yang	Jinglu	JY	Senior	2/8/2007	Discussion with J. Lamb and L. Criss regarding fixed assets year-end testing for Corporate	1.2			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on pension participant testing memo	1.8			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on fixed assets year-end testing for Corporate	4.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Correspondence with B. Hamblin regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Review international pre-approval emails received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Correspondence with S. Pacella regarding engagement code and reclasses	0.2			A1
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of the third quarter audit committee management materials	2.3			A1
Barvin	Kristen N.	KNB	Staff	2/9/2007	E&S - Discussion with E. Marold regarding review notes for cycle counts	0.6			A1
Barvin	Kristen N.	KNB	Staff	2/9/2007	E&S - clear review notes related to cycle counts	2.2			A1
Beckman	James I.	JJB	Partner	2/9/2007	Review of 59e issue w/ D. Kirvan.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Beckman	James J.	JJB	Partner	2/9/2007	Follow-up discussion w/ C. Tosto regarding SBT issues.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	Discussed YE corporate staffing with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	Review of information related to EDS rebate within LSC account and related discussions with E. Marold, A. Krabill and J. Lamb.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	DPSS - Review of DPSS SRM.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	DPSS - Review of DPSS revenue and expense workpaper documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	E&S - Review of interim and year-end cash reconciliations and bank confirmations.	2.4			A1
Dawson	John	JD	Partner	2/9/2007	Review of worker's compensation actuarial summary review memorandum.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Provide list of file documentation points and final tax summary review memorandum to A. Krabill.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work. Meet with J. Hegelmann regarding clients projected ETR.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work - Review recalculated effective tax rate computation.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work - Discuss workpaper revisions with J. Hegelmann.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Review valuation allowance schedule and check against FIN 18 treatment.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Update tax summary review memo for change in valuation allowance countries.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Meet with J. Hegelmann regarding recalculating FIN 18 adjustments and effective tax rate projection.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Review entire revised Q3 package to ensure completeness and signoffs.	2.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/9/2007	Discuss status of open 2006 intl provision items w/ L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/9/2007	Review updated Polish summary memo	0.2			A1
Ford	David Hampton	DHF	Staff	2/9/2007	Packard - Performed testing of tooling balances and amortization.	1.2			A1
Ford	David Hampton	DHF	Staff	2/9/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	2.1			A1

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Ford	David Hampton	DHF	Staff	2/9/2007	Packard - Performed rollover test of controls. (Reviewed PwC's work and ensured documentation was appropriate.)	4.2			A1
Harbaugh	James M.	JMH	Senior	2/9/2007	Corporate - Transitioning open areas to E. Marold	1.2			A1
Harbaugh	James M.	JMH	Senior	2/9/2007	Corporate - Meeting with J. Lamb about Ch. 11 expense testing	1.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Document response to Korea questions/open items	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Sign off on China, France and other intl country's workpapers.	0.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Review e-mail responses from local teams.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Prepare e-mails to Mexico and France on issues.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Conference call with Germany	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	AHG - review of year-end audit workpapers.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Confirm Korea withholding rate for APB 23	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Review revised Q3 tax summary memo sent by L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Return provision work paper binder to J. Erickson.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Review and/or edit workpaper index	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Review all workpapers and flag where a second sign-off was needed	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Work with L. DeMers to confirm calculation of non-U.S. effective rate is correct for FIN 18 loss entities	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Final review and wrap-up of workpapers for partner review and sign-off	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Prove-out of non-U.S. effective tax rate for updated valuation allowance entities	3.4			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: updated inventory testing for fluctuations that relate to AHG.	0.3			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: discussion with J. Sienkiewicz to request SAP entries for test of controls for scrap material and customer returns.	0.4			A1

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Horner	Kevin John	KJH	Staff	2/9/2007	T&I: tied out LCM calculation to the year end trial balance.	0.4		A1	A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: meeting with N. Miller and J. Simpson to reconcile gross margin from LCM calculation to net loss per the trial balance.	0.6		A1	A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: tied out inventory standards to the 1230 trial balance for comparison of what accounts are not included in the standards.	0.9		A1	A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: meeting with J. Simpson to go through inventory standard costs for Thermals.	1.9		A1	A1
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - auditing year-end misc accrued liabilities balance	1.2		A1	A1
Kearns	Matthew R.	MRK	Senior	2/9/2007	E&C - meeting B. Hoepner to discuss accrued taxes as of 12.31.06	0.6		A1	A1
Kennedy	Gareth L.	GLK	Manager	2/9/2007	Pulling together results of projections and revising workers comp ASRM and discussions with Quality control	1.2		A1	A1
Krown	Karen M.	KMK	Senior Manager	2/9/2007	Summarize time spent on engagement for L. Hargus.	0.4		A1	A1
Kirvan	David M.	DMK	Senior Manager	2/9/2007	Discussions with J. Beckman regarding the 59e issue	0.4		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meeting with C. Tosto and T. Tamer to discuss tax open items for the 3rd quarter and year-end.	0.8		A1	A1
Lin	Shin Yin	SYL	Manager	2/9/2007	Conference call with C. Tosto, L. Hargus and C. Sobotta regarding Germany tax packages	1.1		A1	A1
Marold	Erick W.	EWK	Senior	2/9/2007	Met with J. Harbaugh to discuss open items related to pre-paid assets, accrued professional fees, and accounts payable.	1.1		A1	A1
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Review of the tooling rollforwards at year-end.	3.9		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	Packard-Performed payroll substantive procedures.	0.7		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Performed accounts payable substantive procedures.	0.9		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Performed substantive procedures within the fixed asset cycle.	0.9		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Met with M. Madak regarding Hyperion fluctuations.	1.2		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Documented Hyperion fluctuation explanation.	1.7		A1	A1

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Patel	Sejal	SP	Intern	2/9/2007	Pulling out information from Hyperion to tie information into footnote.	0.7			A1
Patel	Sejal	SP	Intern	2/9/2007	Reviewing workpapers to review sign-off for Packard Division	2.1			A1
Pudlowski Rothmund	Edward M. Mario Valentin	EMP MVR	Partner Senior	2/9/2007	FAS 112 actuarial review	1.4			A1
				2/9/2007	AHG - Finalized the WIP Fixed Testing & Memo, including sign-offs in AWS	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	AHG - Inventory Test Count Procedures for review.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	FAS 144 Meeting with M. Hatzfeld	4.4			A1
Saimoua	Omar Issam	OIS	Staff	2/9/2007	E&C - Performed JE testing audit related work	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/9/2007	E&C - Performed audit related procedures relating to the FAS 144 Q4 2006 review	6.1			A1
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Prepare email regarding 4411 Dis account	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Met with IT Finance personnel - K. Letchenfeld	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Worked on documentation of workers comp.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Work on corporate year-end AP.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Saginaw: Worked on price testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/9/2007	Discussions with K. Horner and N. Miller regarding LCM analysis for Thermal.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Reviewed FIN 18 worksheet and sent it to J. Hegele for further revisions	0.4			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Verifying that calculation workpaper ties to updated SRM.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Review current draft of SRM	0.4			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Made revisions to the SRM for C. Tosto and L. DeMers.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Prepare copies of file documents for team.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/9/2007	Time spent running/downloading SAP data for D. Huffman.	0.9			A1

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Stille	Mark Jacob	MJS	Staff	2/9/2007	Clearing review comments for Integra-T and IT2, and documenting observations noted in walkthrough on walkthrough observation template.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/9/2007	Time spent running/downloading DGL extracts for K. Barber.	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review etr analysis	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review SOPA list prepared by client and followup with client on differences	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - second review of TRM and modifications	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review TRM with K. Asher his comments related thereto.	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Review TRM and compare with rate rec and prepare revisions	2.3			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Conference call with Germany related to foreign packages audit.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Signing-off on tax packages.	0.5			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Preparing e-mails to Poland and UK re reconciling book income from tax packages to Hyperion.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Reviewing Korea e-mails re responses to open issues.	0.4			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on pension participant testing memo	1.6			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on cash accounts for final	2.8			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on fixed assets final	3.6			A1
Boehn	Michael J.	MJB	Manager	2/10/2007	DPSS - Documented year-end reconciliation of XM Subsidy receivable.	1.3			A1
Boehn	Michael J.	MJB	Manager	2/10/2007	DPSS - Review of DPSS AR workpapers.	1.7			A1
Boehn	Michael J.	MJB	Manager	2/10/2007	E&S - Review of restructuring accrual for E&S.	0.3			A1
Boehn	Michael J.	MJB	Manager	2/10/2007	Review of entity level documentation and preparation of related review notes.	3.8			A1
Boehn	Michael J.	MJB	Manager	2/10/2007	Review of 10Q environmental disclosure.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Discussions with S. Sheckell, D. Kelley, and C. Tosto regarding final summary review memorandum.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Make an assessment of YE issues that need to be addressed.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Meet with C. Tosto and C. Smith to agree on open information and audit approach on certain schedules and scoping.	1.8			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Meet with C. Smith to sort through YE information received and assess missing information.	2.7		A1	
Fitzpatrick	Michael J.	MJF	Partner	2/10/2007	Meeting with S. Sheckell and A. Krabill to discuss comments on the 3rd quarter review summary memo, final documentation for the workpapers and other 3rd quarter memos.	2.4		A1	
Fitzpatrick Horner	Michael J. Kevin John	MJF KJH	Partner Staff	2/10/2007 2/10/2007	Review of Delphi 10-K T&I: meeting with J. Simpson to go over the overhead pool analytic to clear her review note from the inventory cycle.	2.6 0.6		A1 A1	
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: meeting with N. Miller to go over the LCM gross margin to operating loss reconciliation.	0.7		A1	
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: updated LCM calculation testing to incorporate our conclusion on our LCM gross margin reconciliation	0.8		A1	
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: updated supporting documentation for inventory test of controls for support received for scrap inventory and customer returns testing to clear review notes from J. Simpson.	1.2		A1	
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: completed inventory turnover comparison as of 12/31/05 and 12/31/06 per company code.	1.4		A1	
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: completed summary analytic on the Lockport overhead pool for reasonableness testing.	1.4		A1	
Keatts	Matthew R.	MRK	Senior	2/10/2007	E&C - Reviewing year-end audit investments balances workpaper prepared by E&Y staff members	3.4		A1	
Keatts	Matthew R.	MRK	Senior	2/10/2007	E&C - Assisting E&Y staff member with year-end audit procedures related to tooling.	0.7		A1	
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of Q3 and Q4 corporate accounting memos and preparation of files for K. Asher's review.	0.4		A1	
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	0.5		A1	
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with S. Sheckell to discuss the status of corporate audit areas.	0.3		A1	
Marold	Erick W.	EWMM	Senior	2/10/2007	Finalized documentation of CJIV review related to the third quarter.	3.6		A1	

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Marold	Erick W.	EW	Senior	2/10/2007	E&S - Finalized Q3 and Q4 journal entry memo.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/10/2007	Review of the third quarter journal entries booked in Hyperion.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	AHG - Review of the year-end inventory reconciliation for the AHG division.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	AHG - Prepared follow-up questions related to open items	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	Review of the corporate FAS 144 worksheets with M. Hatfield	4.9			A1
Sainoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Met with M. Kearns to discuss the interim procedures relating to the AR reserve process.	1.1			A1
Sainoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Performed audit related work on the AR reserve analysis	3.8			A1
Sainoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Cleared review notes related to the accounts receivable reserve area relating to interim	5.1			A1
Sheckell	Steven F.	SFS	Partner	2/10/2007	Review year-end corporate worksheets	1.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Marked up Open Items list for items still needed from client.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers and D. Kelley to discuss new timeline and worksheet status.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Reviewed client binder w/ C. Tosto.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers and C. Tosto to discuss progress of Q4 worksheets.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Prepare copies of 2 new client binders.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers to organize and label new PBC worksheets.	3.3			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	Q3 - discuss modifications to TRM with audit partner	0.2			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	Q3 - discuss valuation allowance memo with D. Kelley	0.4			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	Q3 - prepare schedule for A. Ramney on \$10 M SOPA - breakout by quarter	0.4			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	Review year end information and open issues with L. DeMers and C. Smith	0.8			A1

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Tosto	Cathy L.	CIT	Partner	2/10/2007	Discuss areas to focus on for following week with L. DeMers and C. Smith	0.9			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	Review updated year end binder	1.2			A1
Tosto	Cathy L.	CIT	Partner	2/10/2007	PTR - analysis of difference between how client recorded and how should have been recorded	1.3			A1
Saimoua	Omar Issam	OIS	Staff	2/11/2007	E&C - Cleared open items related to the accounts receivable process	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/11/2007	E&C - Performed audit related work to the Accounts receivable open areas.	5.9			A1
Simpson	Jamie	JS	Senior Manager	2/11/2007	Review of international SRMs and attachments from Mexico, Brazil and China	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/11/2007	Detail review of accounts receivable reserve year-end wps for T&L	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Discussion with team regarding Audit Committee book binder, minutes, etc.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Prepare January invoice estimate for accrual per request of the Company.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Correspondence with E. Marold and J. Simpson regarding January invoice accrual.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Review and log international correspondence received regarding fee information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Preparing open IA reports reviewed log and distribute to the team accordingly per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Time spent comparing Company IA report log to our IA report log and obtaining missing report accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Correspondence with J. Simpson, S. Sheckell and B. Hamblin regarding informational role on A - TSRS Risk Advisory Service engagement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Conference room coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Coordination of E&Y Updated MAC Address with M. Sakowski.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Coordination of obtaining J. Arle's contact information per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Update contact list for Company contacts per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Preparation of DOM presentation per S. Sheckell and J. Henning.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Discussion with J. Simpson regarding GIS(family tree)/Independence procedures and proxy fees.	1.1			A1
Barber	Keith A.	KAB	Senior Staff	2/12/2007	Preparation of SAP Data files for China.	7.9			A1
Barvin	Kristen N.	KNB	Staff	2/12/2007	E&S - Review fixed asset year end information	1.2			A1
Barvin	Kristen N.	KNB	Staff	2/12/2007	E&S - Clear review notes regarding revenue from E. Marold	2.2			A1
Barvin	Kristen N.	KNB	Staff	2/12/2007	E&S - Document and clear review notes for cycle counts from E. Marold	2.4			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	Discussed cash review notes with N. Yang	0.4			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	DPSS - Discussed Q3 DPSS SRM with S. Sheckell and A. Krabill.	0.3			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	DPSS - Discussed DPSS review notes with E. R. Simpson.	0.4			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	DPSS - Discussed DPSS AR review notes with E. R. Simpson.	0.6			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	DPSS - Review of DPSS Q4 workpapers.	0.8			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	E&S - Reviewed year-end inventory analytic procedures for rollforward period.	0.3			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	E&S - Review of E&S year-end substantive workpapers.	3.2			A1
Boehm	Michael J.	MBJ	Manager	2/12/2007	Update of Corporate audit status with J. Simpson, A. Krabill, E. Marold, N. Miller and A. Ranney.	1.6			A1
Burns JR	John E.	JEB	Senior Manager	2/12/2007	Review of KPMG SFAS 144 Analysis.	2.6			A1
Burns JR	John E.	JEB	Senior Manager	2/12/2007	Discussion with audit team and KPMG regarding SFAS 144 Analysis.	1.4			A1
Cash	Kevin L.	KLC	Partner	2/12/2007	Review of ITGC summary memo and other IT workpapers	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	2/12/2007	Review of Management's evaluation for 404-meeting with J. Piazza, M. Harris, Jimshin and Dennis W (PwC), S. Pacella and A. Tanner.	1.8			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Discuss status of open issues from L. Hargus with E. Trumbull	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review E&Y-Poland email on issue relating to F/X amount reported in equity	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review emails relating to various open items from intl provision in-scope country reviews	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review updated E&Y-Poland memo, revise to indicate where changes needed, and send back to E&Y-Poland	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Coach C. Smith on revising foreign rate rec to include data for variance comparison	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Discussion with C. Tosto and C. Smith regarding priorities for Tuesday.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Discuss effective tax rate variances with C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Receive revised workpapers from R. Patel.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Prepare summary of Tax Pack vs. Hyperion balance differences	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Print out revised summary memo's for tax packs	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Meet with J. Erickson and C. Tosto re: Tax Rate by country schedule and how it flows to foreign rate rec	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - meeting with T. Tanner to receive documents requested in this morning's meeting	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	YE - Meeting with T. Tanner and C. Smith re: Q4 work papers - understand documents received, request additional support for work papers received and request items still waiting for	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Compare revised tax pack memos to original summary memo's and document changes for further review	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Review revised Q4 workpapers received on Saturday	2.6			A1

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Henning	Jeffrey M.	JMH	Partner	2/12/2007	Participation in audit committee conference call re: third quarter	1.7			A1
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Review divisional audit status reports with each divisional audit team to clarify final audit requests and review dates	2.2			A1
Homer	Kevin John	KJH	Staff	2/12/2007	Corporate: began accumulating answers for in-transit and imbalance summary matrix by division for intercompany testing	1.3			A1
Homer	Kevin John	KJH	Staff	2/12/2007	Corporate: began tie out of cty 220 from December to elimination of intercompany investments	1.4			A1
Homer	Kevin John	KJH	Staff	2/12/2007	Corporate: began testing of the allied accounts receivable and accounts payable elimination entry for December.	3.9			A1
Homer	Kevin John	KJH	Staff	2/12/2007	E&C: meeting with O. Sainoua to benchmark intercompany testing performed at T&I for him to use same testing procedures for E&C.	0.3			A1
Homer	Kevin John	KJH	Staff	2/12/2007	Packard: updated the Q4 journal entry review for explanations received from J. Yuhazs for inventory journal entries that met our scope.	1.2			A1
Homer	Kevin John	KJH	Staff	2/12/2007	T&I: worked on clearing inventory review notes for year end substantive procedures.	1.4			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Reviewing year-end accounts receivable and reserve workpapers prepared by staff	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Documenting year-end property tax procedures	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Meeting with B. Leggett of E&C tax staff to obtain support for property tax accrual	2.2			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Meeting B. Hoepfner to discuss support need for year-end property tax accrual.	1.4			A1
Kirvan	David M.	DMK	Senior Manager	2/12/2007	Research 59 (e) issue in regards to SBT business income	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Preparation of the final division open items list.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the latest version of the ethics line reporting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the Company's environmental accounting memo and meeting with A. Brazier and M. Boehm.	0.9			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of corporate status list and team assignments.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with J. Simpson, M. Boehm, N. Miller, A. Ranney and E. Marold to discuss the status of the corporate audit and approach to complete.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	E&S year-end workpaper review	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Status meetings with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with S. Shekell to discuss the status of corporate audit areas.	0.7			A1
Marold	Erick W.	EWm	Senior	2/12/2007	Discussed year-end procedures related to AP Debit balances with E.R. Simpson	1.9			A1
Marold	Erick W.	EWm	Senior	2/12/2007	Cleared review notes related to interim AP debit balances.	2.1			A1
Marold	Erick W.	EWm	Senior	2/12/2007	Discussed year-end audit procedures related to AP with E.R. Simpson.	2.1			A1
Marold	Erick W.	EWm	Senior	2/12/2007	Reviewed Q3-Q4 journal entries recorded on ledger 141.	2.3			A1
Marold	Erick W.	EWm	Senior	2/12/2007	Met with M. Swastek and obtained the year-end KECF calculation.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Review of year-end warranty accrual.	0.6			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Packard - Preparation of a Packard open items list.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Preparation of Thermal open items list.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Review of year-end Thermal workpapers.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Performed substantive audit procedures on union training fund accruals.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Performed substantive procedures on healthcare accruals.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Packard-Correspondence with M. Roberts regarding payroll testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	T&I-Performed fixed asset substantive procedures.	2.7			A1
Patel	Sejal	SP	Intern	2/12/2007	Auditing DTI intangible asset roll-forward	0.4			A1

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Patel	Sejal	SP	Intern	2/12/2007	Testing wire-room transaction	4.1			A1
Patel	Sejal	SP	Intern	2/12/2007	Organizing international package received for the year end audit.	1.2			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying international package to Hyperion and updating Delphi International Status Log New Appendices.	2.2			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying Q3 press release to financial statements.	0.3			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying out foreign Tax provision to Hyperion	1.3			A1
Pudlowski	Edward M.	EMP	Partner	2/12/2007	Review FAS 112 actuarial materials	0.6			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Obtaining support for management's testing of the Payroll Monitoring controls from S. Hayes.	0.7			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Obtaining year-end support for Corporate balance sheet accounts from M. Fraylick.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Testing pension participant data for our year-end audit procedures.	2.0			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Assisting our International Tax group with using Hyperion to test the report packages sent in by our International teams.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Attended meeting with AHG to discuss open items	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Finalized Inventory Reserve documentation for AHG	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Finalized Inventory Reserve documentation for Powertrain	1.6			A1
Sainoua	Omair Issam	OIS	Staff	2/12/2007	E&C - Met with M. Kohn to discuss the lead sheet for the tooling reconciliations	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Prepared new committee meeting minutes binder.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Pulled information from Hyperion regarding the OIBITDAR recalculation for divisions.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Performed year end audit procedures on debt and prepaid expense workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	E&C-Performed year end audit procedures on fixed asset workpapers.	4.5			A1
Sheckell	Steven F.	SFS	Partner	2/12/2007	Communication meetings with various teams	2.6			A1
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review year-end corporate workpapers	5.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Updated Corp open items and followed-up with client accordingly.	0.5			A1

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Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Organized and indexed files for tax packs.	2.7			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Discuss French variation analysis with J. Henning	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review fluctuations in foreign effective rate -current year compared to mid year compared to 2005 and scope out additional procedures to be performed	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review foreign etr and rate rec with J. Erickson	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review revised foreign schedules with J. Hegelmann	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review email and updated foreign rate rec schedules	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review missing information for year end with J. Hegelmann and C. Smith and contact T. Tamer to arrange meeting	1.3			A1
Trumbull	Eric J.	EIT	Manager	2/12/2007	Gathering SRM's for in scope foreign entities and forwarding to J. Hegelmann accordingly.	0.4			A1
Trumbull	Eric J.	EIT	Manager	2/12/2007	Printing out responses to e-mail questions sent last week and putting into appropriate folders.	0.3			A1
Trumbull	Eric J.	EIT	Manager	2/12/2007	Follow-up with C. Lin re Mexican SRM.	0.4			A1
Yang	Jinglu	JY	Senior	2/12/2007	Discussed status of open issues with S. Ferguson	0.4			A1
Yang	Jinglu	JY	Senior	2/12/2007	Clearing the questions of EIC review on cash section	0.8			A1
Yang	Jinglu	JY	Senior	2/12/2007	Discussion with L. Criss on fixed assets final rolforward	0.8			A1
Yang	Jinglu	JY	Senior	2/12/2007	Working on cash open issues such as bank confirmations	3.2			A1
Yang	Jinglu	JY	Senior	2/12/2007	Working on fixed assets final rolforward and others	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Review Account Summary Report with J. Simpson for Independence procedures.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Time spent matching up Account Summary Report to pre-approvals per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Work on GIS/Family tree comparison to Delphi Hierarchy per J. Simpson.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Preparation of rate increase analysis per S. Sheckell.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination with M. Hatzfeld regarding all open IA reports for his divisions - obtain accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination of Delphi meetings for S. Sheckell, K. Asher, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination of S. Sheckell's calendar for Delphi meetings with T. Manire.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Revisions to DOM presentation per J. Henning and S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	2/13/2007	Review of the initial legal letter opinion from Delphi	1.2			A1
Barber	Keith A.	KAB	Senior Staff	2/13/2007	Preparation of SAP Data files for China	7.9			A1
Barvin	Kristen N.	KNB	Staff	2/13/2007	E&S - clear review notes related to cycle counts from E. Marold	2.2			A1
Barvin	Kristen N.	KNB	Staff	2/13/2007	E&S - Document Mexico inventories (Rimir, Delnosa 1, 2, 5, 6)	2.8			A1
Barvin	Kristen N.	KNB	Staff	2/13/2007	E&S - Document inventory cutoff testing for Rimir, Delnosa 5 & 6, and Delnosa 1 & 2	2.8			A1
Boehm	Michael J.	MB	Manager	2/13/2007	Assisted S. Sheckell in general review of Corporate Substantive workpapers.	0.8			A1
Boehm	Michael J.	MB	Manager	2/13/2007	Reviewed Debit balance reclassification and reserve with E. Marold.	1.4			A1
Boehm	Michael J.	MB	Manager	2/13/2007	DPSS - Review of year-end substantive workpapers.	1.2			A1
Boehm	Michael J.	MB	Manager	2/13/2007	E&S - Reviewed year-end inventory analytic procedures for rollforward period.	1.2			A1
Boehm	Michael J.	MB	Manager	2/13/2007	E&S - Assisted A. Krabill in general review of E&S substantive workpapers.	4.2			A1
Burns JR	John E.	JEB	Senior Manager	2/13/2007	Review of KPM/G SFAS 144 Analysis	1.1			A1
Burns JR	John E.	JEB	Senior Manager	2/13/2007	Discussion with audit team and KPM/G regarding SFAS 144 Analysis	0.9			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discuss with J. Hegelmann and C. Smith approach for auditing the APB 23 analysis and additional information needed.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with C. Tosto regarding clarification of issues on open items list and provide status update.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with D. Kelley regarding non-U.S. valuation allowance worksheets showing NOL history.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Prepare a list of new tax packs needed to complete non-U.S. ETR analysis.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with C. Tosto regarding new non-U.S. valuation allowance countries and information needed for analysis.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with T. Tamer regarding valuation allowance issues, the nature of items on open items listing and approach for obtaining the critical items for YE work.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Update non-U.S. valuation allowance worksheet for new valuation allowance countries based upon new tax rate by country spreadsheet received.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with J. Erickson regarding Non-U.S. new valuation allowance countries analysis, various issues and other additional information needed.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Review updated tax rate by country with J. Hegelmann and discuss additional information needed to explain ETR differences.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with C. Tosto regarding new questions on new information received and approach for non-U.S. ETR and critical P/L items.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with J. Hegelmann and C. Smith to discuss status of information received and new information received and issues encountered.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with C. Smith to discuss how to approach non-U.S. ETR analysis and discuss issues encountered.	1.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Call w/ L. Hargus & E. Trumbull regarding open provision issues	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Review final version of updated E&Y-Poland memo.	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Discussion w/ E. Trumbull regarding final version of updated E&Y-Poland memo.	0.1			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Review E&Y-Poland email on issue relating to F/X amount reported in equity.	0.5			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Draft summary of issue regarding E&Y Poland and forward to C. Tosto accordingly.	0.3			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Review - Delphi Management Final Impairment Analysis	2.8			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Cross-reference Final analysis with KPMG Analysis and reference changes	2.6			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Identify main assumptions in Mgt analysis and review main assumptions in KPMG	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Discussion with C. Tosto re: changes made to client prepared tax rate by country worksheet	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Coordinate pick-up of international workpapers with C. Lin	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Call with L. DeMers re: update on status of work to be received from client and schedule of meetings for tomorrow	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Work with A. Ranney to attempt to retrieve joint venture trial balance data from Hyperion	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Organize, sort and clean-up year end workpapers.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec - Call with C. Tosto re: updated tax rate by country received this afternoon	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Meet with C. Tosto and L. DeMers to discuss status of year end work and prepare to-do list for items available to work on	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec - work with L. DeMers to understand the changes made to the tax rate by country schedule and how the data now flowed to the rate reconciliation	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec workpapers - sort through workpapers received to document duplicate workpapers and retain unchanged workpapers	4.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Foreign Rate Rec - work on documenting variance explanations for changes in rates from year to year and period to period				A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	2/13/2007	Corporate: meeting with J. Nicol to go over what we need done for testing of the elimination journal entries booked by corporate.	0.6			A1
Homer	Kevin John	KJH	Staff	2/13/2007	Corporate: meeting with N. Miller to discuss corporate elimination entries and testing plan.	0.9			A1
Homer	Kevin John	KJH	Staff	2/13/2007	Packard: meeting with N. Miller to walk him through accounts receivable year end testing.	1.1			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with D. Hill to obtain contact information to confirm consigned inventory at the Moraine plant.	0.4			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with M. Rothmund to discuss inventory fluctuations that relate to AHG to include in our workpapers.	0.4			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: conversation with J. Prieaul to confirm consigned inventory at Crown Packaging.	0.6			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with N. Miller to go over year end inventory review notes for our substantive procedures.	0.7			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: worked in Hyperion to pull other cost of goods sold balances to agree into our fluctuation analysis for year end.	0.9			A1
Homer	Kevin John	KJH	Staff	2/13/2007	T&I: worked on clearing review notes from N. Miller relating to year end inventory substantive procedures.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - updating open items list for audit status	0.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - auditing accrued taxes as of year-end	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing year-end fixed asset workpapers prepared by E&Y staff member	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing independent control testing prepared by staff related to the revenue process	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Meeting with G. Halleck to discuss year-end tooling balances accounts	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Preparation of the final division open items list.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of corporate status list and team assignments.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Meeting with T. McClellan to discuss the status of certain fraud matters he is investigating.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of the latest version of the ethics line reporting.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	E&S year-end worksheet review	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Status meetings with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Meeting with A. Brazier to discuss U.S. GAAP checklist questions.	1.2			A1
Marold	Erick W.	EWV	Senior	2/13/2007	Met with HQ Finance Managers to discuss client assistance requests.	2.3			A1
Marold	Erick W.	EWV	Senior	2/13/2007	Met with J. Lamb to obtain support related to subsequent cash disbursement testing.	2.7			A1
Marold	Erick W.	EWV	Senior	2/13/2007	Tied out footnotes related to subsequent events, executive compensation, and SFAS 123R.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Meeting with corporate team to discuss audit status.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Corporate - Work on year-end derivatives testing.	6.5			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Packard - Time spent with J. Hemming walking through various questions on Billing Reserves and Investments.	0.9			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Packard - Review of Income Statement analytics.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Documented healthcare accrual substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Performed substantive procedures on intercompany journal entries.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Performed healthcare accrual substantive procedures.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	T&L-Performed substantive procedures on fixed assets.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	T&L-Edited U lead sheet.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Call with S. Parakh (PwC) to discuss 2007 application control testing scope and procedures.	0.4			A1
Patel	Sejal	SP	Intern	2/13/2007	Testing participant data for SERP plan	1.2			A1
Patel	Sejal	SP	Intern	2/13/2007	Compiling a list of corporate year end to provide to client	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	2/13/2007	E&S - Preparing account reconciliation for year end	1.3			A1
Patel	Sejal	SP	Intern	2/13/2007	Organizing international packages received for the year end audit.	0.7			A1
Patel	Sejal	SP	Intern	2/13/2007	Tying international package to Hyperion and updating Delphi International Status Log New Appendices	1.1			A1
Patel	Sejal	SP	Intern	2/13/2007	Completing a list of year end open items for all divisions to provide to client	0.9			A1
Patel	Sejal	SP	Intern	2/13/2007	Tying out foreign Tax provision to Hyperion	0.8			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Walking S. Patel through the procedures to tie out the Pension/OPEB reconciliations from the general ledger to the actuarial valuations.	1.4			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Meeting with R. Reimink to discuss the Pension/OPEB liability reconciliations from the general ledger to the actuarial valuations.	1.8			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Working with G. Lee to obtain remaining derivative confirmations from the counterparties.	2.1			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	2.7			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Auditing year-end balances of Corporate balance sheet accounts.	6.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	AHG -Attended a meeting with M. Schultz & M. Kotic to discuss the issues with the inventory rollover.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Attended a meeting with M. Hatzfeld to go through the review process of the AHG worksheets	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Attended a meeting with M. Majewski to discuss the differences between ledger and subledger for the most significant plants used in the FAS 144 analysis.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Cleared review notes related to the FAS 144 analysis	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Drafted a FAS 144 memo, including the work that E&Y has been performing and the observation made related to the FAS 144 analysis.	5.1			A1

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Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Obtained the lead sheet for the cost tooling reconciliations and Traced and Agreed to the roll-forward	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Obtained the cost tooling reconciliations and performed audit related procedures.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Updated the 8K binder for new 8K's released.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Preparing a binder for year end (Copy 10K footnote information from the client).	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Performed YE audit procedures on prepaid expense workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Created binder for 10K footnotes and organized information received from the client.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Updated pension testing lead sheets for information received from Watson Wyatt.	3.8			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Communication meetings with various teams	1.6			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review year-end corporate workpapers	4.4			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review year-end fee schedules	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	ACS : Documented difference between net vendor balances and family net vendor balance	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Discussed Prepaids with E. Marold.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Updated Corporate open items and followed up with client	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Documented year end prepaid work	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Documented AP items after receiving documentation	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with A. Ranney regarding international pension reconciliation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of list of items for actuaries to review for pension/OPEB/FAS 112.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	DPSS: Followed-up on review notes	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of GFIS reports for all worldwide codes and comparison to pre-approvals	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of GIS family tree updates.	2.7			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with N. Miller regarding Thermal status.	0.4			A1

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Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Reviewed workplan for Q4 provision.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Spoke w/J. Erickson regarding Valuation Allowance analysis.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4 - Make copies of selected workpapers and provide them to D. Kelley	0.4			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Retrieved Tax Packs from Client	0.6			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Indexed and filed new PBC Tax Packs	0.9			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Print and save new PBC Tax Packs.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Created Tax Pack v. Hyperion Pull spreadsheet	1.2			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Started analysis of Tax Pack Income Tax data to PBC ETR spreadsheets.	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/13/2007	Testing of GM processes (administrator/super user access, periodic review).	1.7			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Review email related to polish/French bond issue	0.3			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Year end - discuss status of foreign packages with L. Haigus	0.3			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Review with L. DeMers and J. Hegelmann the tasks to follow-up on related to foreign rate rec and etr	0.6			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Year-end - review status of year end work and focus for current week with D. Kelley	0.6			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Review apb 23 withholding and royalty withholding schedule.	0.3			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Follow-up with J. Hegelmann on work to be performed regarding apb 23 withholding and royalty withholding schedule.	0.4			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Year end - update client questions/issues list	0.9			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Review revised foreign rate rec schedules	0.3			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Contact J. Hegelmann regarding revised foreign rate rec schedules.	0.2			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Follow-up discussion with L. DeMers regarding issues to address.	0.3			A1
Toso	Cathy I.	CIT	Partner	2/13/2007	Draft email to T. tamer and J. Erickson regarding issues to address.	0.3			A1

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Tosto	Cathy L.	CIT	Partner	2/13/2007	Year end - review valuation allowance schedule provided by client 2/13 related to non-U.S. valuation allowance charges.	0.8			A1
Tosto	Cathy L.	CIT	Partner	2/13/2007	Year end - Discussion with D. Kelley and L. DeMers on follow-up required regarding valuation allowance schedule provided by client 2/13 related to non-U.S. valuation allowance charges.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/13/2007	Reviewing files and making sure everything is signed-off on.	1.2			A1
Trumbull	Eric J.	EJT	Manager	2/13/2007	Call with S. Ferguson re Poland.	0.3			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on cash open issues such as bank confirmations	2.1			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on fixed assets final rollforward and others	2.2			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on cash flow review	3.7			A1
Aquino	Heather	HRA	Client	2/14/2007	Preparing international emails to follow-up on 2006 fee information.	1.1			A1
Aquino	Heather	HRA	Associate	2/14/2007	Updating pre-approval log upon comparison of emails received per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client	2/14/2007	Coordination of final DOM presentation.	0.2			A1
Aquino	Heather	HRA	Associate	2/14/2007	Updating presentation for T. Tinko meeting on audit status.	0.6			A1
Aquino	Heather	HRA	Client	2/14/2007	Coordination of new team printer with Tom (EDS) and M. Sakowski.	0.7			A1
Barvin	Kristen N.	KNB	Staff	2/14/2007	E&S - Discuss review notes with E. Marold and M. Boehm for inventory and cycle counts	0.8			A1
Barvin	Kristen N.	KNB	Staff	2/14/2007	E&S - Document and clear review notes related to inventory for Delnosa 1 & 2	2.2			A1
Barvin	Kristen N.	KNB	Staff	2/14/2007	E&S - Document and clear review notes related to inventory for Delnosa 5&6	2.6			A1
Barvin	Kristen N.	KNB	Staff	2/14/2007	E&S - Document Rinit inventory for annual physical inventory	2.8			A1
Beckman	James J.	JJB	Partner	2/14/2007	SALT tax issues discussion w/ S. Reddy etc	0.6			A1

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Boehm	Michael J.	MJB	Manager	2/14/2007	Discussed documentation of family vs. remit duns level debit balance analysis with E.R. Simpson and E. Marold.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	DPSS - Reviewed inventory analytical procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	DPSS - Completed documentation related to XM Subsidy true up provided by C. Anderson and A. Flowers.	2.1			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	E&S - Review of Mexican inventory observation workpapers with K. Barvin.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	E&S - Prepared memorandum regarding 15 Key Control Testing procedures.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	Review eTBR/Hyperion accounting memorandum provided by K. St. Roman.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss Mexico, UK and tax holiday issues with D. Kelley.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Make a list of open questions to discuss with client.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss valuation allowance variance schedule with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Follow-up discussion with T. Tanner.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Meet with J. Hegelmann to discuss open items list.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Prepare for meeting with J. Erickson.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Tax holiday schedule for Argentina and China, review deferred tax exposure. Discuss with C. Tosto.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss valuation allowance variance schedule with C. Tosto.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss issues with effective tax rate with C. Tosto.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Review new ETR schedules.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Review ETR non-US, analysis for UK, Mexico, Austria and discuss questions with C. Smith.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	ETR non-US analysis for Germany, Hungary, Poland, discuss questions and issues with C. Smith.	1.7			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	ETR analysis for Brazil, Romania, Spain.	1.8		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Meet with J. Erickson and R. Patel to discuss open questions and issues and timing for receipt of new schedules.	2.7		A1	
Fine	Charles E.	CEF	Senior	2/14/2007	Computed multiples and cross-checked with selected multiples	2.9		A1	
Fine	Charles E.	CEF	Senior	2/14/2007	Ran Control Premium Analysis	2.4		A1	
Fine	Charles E.	CEF	Senior	2/14/2007	Recreated Management's DCF analysis	2.7		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Contact D. Olbrecht to request copy of a credit agreement to support credit shown on MI SBT	0.1		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Contact J. Beckman to obtain status update on SALT portion of provision	0.1		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Coach C. Smith on which revised workpapers to re-tie out	0.2		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Discussion with S. Reddy to update on State and Local portion of provision and schedule coming out to Delphi to complete state portion	0.2		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Answer state and local question posed from D. Kelley.	0.3		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	APB 23 Calculation - work with J. Simpson to obtain understanding on how to audit minority owned joint ventures and who on the audit team can assist the tax team	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Review revised workpapers received from R. Patel.	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Prepare workpaper index.	0.6		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Revise workpaper index for ETR/provision work papers	0.6		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Meet with R. Patel to discuss questions on revised tax rate by country schedule	0.7		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Status update meeting with L. DeMers and C. Smith to prepare for meeting with J. Erickson re: open items	0.8		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Work on re-ticking overall rate reconciliation work papers	1.1		A1	
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Effective Rate - work with L. DeMers and C. Smith to complete variance analysis of non-U.S. effective tax rates	1.2		A1	

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Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Meet with J. Erickson and L. DeMiers to discuss remaining open items	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Effective Rate - Prepare Hyperion to tax rate by country variance analysis	1.9			A1
Hennig	Jeffrey M.	JMH	Partner	2/14/2007	Packard - Review of year end audit workpapers	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: updated journal entry testing list for random sample entries we need to test in our Q3 and Q4 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: conversation with L. Marx to discuss intercompany investment elimination questions.	0.7			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: reviewed the updated Q3 warranty analysis and the Q4 warranty analysis received from M. Fraylick.	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on tie out of elimination of intercompany investments.	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on tie out of intercompany elimination of allied A/R and A/P.	1.9			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on the journal entry review for corporate entries that met our scope from Q3 and Q4.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Documenting and testing year-end accruals	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Meeting with L. Mandrych to discuss Puerto Real Restructuring Reserve	1.3			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Tie-ing out A/R and A/R reserve cross-charges from E&C	2.2			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Internal meeting with M. Rothmund to discuss AHG cross-charges	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/14/2007	Conf. call with J. Simpson, K. Odontirok and K. Asher to discuss worker's compensation actuarial review.	0.7			A1
Kennedy	Gareth L.	GLK	Manager	2/14/2007	Time spent making revisions to worker's compensation actuarial summary review memo.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of the Company's environmental accounting memo.	0.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with A. Brazier and M. Boehm regarding the Company's environmental accounting memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of Q3 and Q4 corporate accounting memos and preparation of files for K. Asher's review.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of corporate status list and team assignments.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of year-end DPSS workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	E&S year-end workpaper review	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of year-end reporting from the European in scope locations.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Status meeting with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with S. Sheckell to discuss the status of corporate audit areas.	1.4			A1
Marold	Erick W.	EWMM	Senior	2/14/2007	Tied out supporting documentation for the Kokomo environmental reserve.	2.1			A1
Marold	Erick W.	EWMM	Senior	2/14/2007	Met with G. Dantzier to obtain support related to 2007 IRS payments.	2.6			A1
Marold	Erick W.	EWMM	Senior	2/14/2007	Finalized documentation related to environmental testing at the Kokomo Location.	3.6			A1
Marold	Erick W.	EWMM	Senior	2/14/2007	Reviewed 2006 wire transactions with intern and concluded on activity.	3.7			A1
Marold	Erick W.	EWMM	Senior	2/14/2007	E&S - Finalized documentation of round two testing.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/14/2007	Work on the union training fund accrual.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/14/2007	Preparation work for audit of the healthcare accrual.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/14/2007	Review of the corporate intercompany account workpapers.	4.0			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Met with K. Coleman regarding union training fund accruals substantive procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Met with S. Kappler regarding Healthcare accrual substantive testing.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Established meeting agenda for meetings with S. Kappler and K. Coleman.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Performed substantive procedures on healthcare accruals.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Spoke with P. Cates regarding 1220 CWP.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Met with N. Miller regarding open items	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Engaged in correspondence regarding U fluctuations.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Performed substantive testing on 1220 CWP.	2.2			A1
Odomirok	Kathleen C.	KCO	Senior Manager	2/14/2007	Conf. call with J. Simpson, G. Kennedy, and K. Asher to discuss worker's compensation actuarial review.	0.6			A1
Odomirok	Kathleen C.	KCO	Senior Manager	2/14/2007	Review workers compensation ASRM	0.4			A1
Patel	Sejal	SP	Intern	2/14/2007	Testing pension participant data.	1.9			A1
Patel	Sejal	SP	Intern	2/14/2007	Copying Q4 CIVs for review	2.8			A1
Patel	Sejal	SP	Intern	2/14/2007	Performing year end audit procedure for 10-K	3.1			A1
Patel	Sejal	SP	Intern	2/14/2007	DPSS - Footing A/R reconciliation for M. Boehm	0.4			A1
Ramney	Amber C.	ACR	Senior	2/14/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	1.3			A1
Ramney	Amber C.	ACR	Senior	2/14/2007	Walking S. Patel through the procedures to tie out the Pension/OPEB reconciliations from the general ledger to the actuarial valuations.	1.9			A1
Ramney	Amber C.	ACR	Senior	2/14/2007	Performing procedures to audit the Workers' Compensation liability.	3.2			A1
Ramney	Amber C.	ACR	Senior	2/14/2007	Auditing year-end balances of Corporate balance sheet accounts.	6.7			A1
Reddy	Smitha Pringli	SPR	Manager	2/14/2007	Discussion w/ J. Beckman and J. Hegelmann re: SALT provision review	0.3			A1
Reddy	Smitha Pringli	SPR	Manager	2/14/2007	Prep for SALT provision review	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Started inventory analytics at AHG	2.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Attended a meeting with the E&Y valuation group related to the FAS 144 study.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Cleared review notes related to the FAS 144 analysis	3.9			A1
Sainmoua	Omar Issam	OIS	Staff	2/14/2007	E&C - Met with G. Halleck to discuss reconciling items on the cost tooling reconciliations	3.8			A1

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Saimoua	Ornar Issam	OIS	Staff	2/14/2007	E&C - Reviewed the cost tooling reconciliations and documented understanding.	6.2		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Gathered information from cash workpapers to notify the client of open items remaining.	1.3		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Updated the accounting memos binder for newly signed memos.	1.4		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Created a template for currency exchange rates used by Delphi and updated divisional information on Hyperion.	1.6		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Performed year end audit procedures on debt and prepaid expense workpapers.	1.9		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Began reviewing the 10K footnote binder for new figures from the new draft and planned method to complete it in an efficient manner.	3.2		A1	A1
Sheckell	Steven F.	SFS	Partner	2/14/2007	Review year-end corporate workpapers	3.8		A1	A1
Sheckell	Steven F.	SFS	Partner	2/14/2007	Review Form 10K	7.8		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Brazier regarding comments on FAS 158 accounting memo.	0.2		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Reviewed interim prepaids and prepared prepaids analytic.	0.2		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Communicated with J. Nolan re payroll pbc's	0.4		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Met with K. Jones re payroll analysis	0.5		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Followed-up on AP items waiting on from client	1.9		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Professional Service payment testing.	2.4		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Obtained and reviewed payroll accruals	2.6		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Krabill regarding accounting memos	0.5		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Conf. call with G. Kennedy, K. Odomirok and K. Asher to discuss worker's compensation actuarial review.	0.6		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Krabill regarding year end corporate status.	0.6		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Preparation of workers compensation discount rate memo.	0.9		A1	A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	DPSS: Followed-up on review notes	0.6		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Correspondence with E&Y China regarding status.	1.6		A1	A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal year-end status with N. Miller.	0.6		A1	A1

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Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal New York State Grant accounting memo.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with J. Hegelmann regarding equity investments.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of agenda for status meeting with T. Tinko.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Pulled and provided workpapers for C. Toso, D. Kelley, and L. DeViers	0.3			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Met w/ L. DeViers to discuss changes to E&Y edits to TRBC.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Tied NOL Carryforward expiration to PBC Tax Packs	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Worked w/ L. DeViers to determine in scope entities for NOL carryforward analysis.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Met w/ L. DeViers to coordinate reconciliation of PBC Tax Packs to Foreign ETR.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Signed off on PBC Tax Pack workpapers.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Testing of Foreign Withholding	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Validate Exchange Rate difference for Customs Reserve Memo	0.7			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: (Rework) Ticked and tied TRBC to the Foreign Rate Rec After SOPAs	0.8			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: (Rework) Reticked TRBC and Tax Holiday spreadsheets	1.3			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Edited and added PBC Tax Pack data to TRBC.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Identified and explained material differences between PBC Tax Pack ETR and PBC Calc. ETR.	2.4			A1
Stille	Mark Jacob	MJS	Staff	2/14/2007	Discussion with S. Pacella regarding administrators/super users for mainframe applications.	0.7			A1
Stille	Mark Jacob	MJS	Staff	2/14/2007	Documentation of ETR processes and walkthroughs and review of migrants testing.	3.6			A1
Stille	Mark Jacob	MJS	Staff	2/14/2007	Testing of GM processes (administrator/super user access, periodic review).	3.8			A1

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Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss intercompany loan issue with D. Kelley and A. Krabill.	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss intercompany loans with A. Krabill and client	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Call with T. Tamer regarding critical open items	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss 59(e) issue with D. Kelley	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss SALT items to be completed with J. Hegelmann	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review currency exchange rate analysis on customs reserve	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review tax pack comparison to Hypertion	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss foreign eff rate discussion D. Kelley had with B. Sparks	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review valuation allowance reconciliation prepared by client	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss tax holidays with D. Kelley and Laurie DeMers.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss various countries effective rate variations with L. DeMers	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review and clear open items list	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review updated rate rec and tbc with L. DeMers.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review with L. DeMers and C. Smith royalty withholding test worksheet	0.8			A1
Yang	Jinglu	JY	Senior	2/14/2007	Discussion with J. Volek and B. Dotson on cash open issues	1.1			A1
Yang	Jinglu	JY	Senior	2/14/2007	Clearing the questions of EIC review on cash section	1.2			A1
Yang	Jinglu	JY	Senior	2/14/2007	Working on cash open issues such as bank confirmations	2.1			A1
Yang	Jinglu	JY	Senior	2/14/2007	Working on cash flow review	3.6			A1
Yang	Jinglu	JY	Senior	2/15/2007	Work on updates to 2006 Fee Summary per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Associate	2/15/2007	Meeting with J. Simpson regarding 2006 Fee Summary.	1.1			A1
Aquino	Heather	HRA	Associate	2/15/2007	Preparation of emails to international locations regarding follow-up on fees per J. Simpson.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Correspondence with B. Donahue regarding Delphi joint venture invoices for S. Gale.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Review and log international correspondence received regarding fee information.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Log in comments received on Packard, Steering and AHG Internal Audit reports; file accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Correspondence with M. Hatzfeld and K. Elenbaas regarding Staffing Change incurred.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Preparation of scheduling showing open audit items timeline per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Coordination with A. Menth and J. Simpson regarding Delphi EDS Files	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Miscellaneous activities such as providing assistance to engagement team	1.4			A1
Aster	Kevin F.	KFA	Partner	2/15/2007	Review of audit completion timeline	2.8			A1
Aster	Kevin F.	KFA	Partner	2/15/2007	Presentation at the Delphi DOM related to the 2006 audit	3.6			A1
Barvin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes from E. Marold related to cycle counts	0.8			A1
Barvin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes related to Mexico inventory from E. Marold	0.8			A1
Barvin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes from E. Marold for Mexico inventories	1.2			A1
Barvin	Kristen N.	KNB	Staff	2/15/2007	E&S - Review and document open items for year end audit	1.8			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Met with E. Marold and A. Krabill to discuss division of responsibilities related to year-end corporate areas.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of professional fees worksheet documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of minority interest worksheet documentation and related discussions with L. Schwandt.	2.3			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of Corporate AP testing documentation.	2.7			A1

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Boehm	Michael J.	MJB	Manager	2/15/2007	DPSS - Review of year-end substantive workpapers.	2.4			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	E&S - Review of E&S year-end substantive workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Discussed year-end audit responsibilities with S. Sheckell and K. Asher.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Conference call with T. Tamer and C. Tosio regarding status update.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with A. Krabill regarding impairment analysis and timing of YE work.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with J. Hegelmann regarding valuation allowance workpaper and approach for testing material balances and general ledger tie-out.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Smith regarding non-U.S. ETR analysis and follow-up questions.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosio regarding issues in Mexico	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with J. Hegelmann regarding open issues.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with J. Hegelmann regarding APB analysis testing for withholding and accrued taxes.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with J. Erickson to discuss open questions and issues on consolidated effective tax rate.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Prepare for meeting with client - gather information and questions.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with S. Reddy regarding SALT matters	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Status meeting with C. Tosio, J. Hegelmann, and C. Smith.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Analysis documenting discrete items in Non-U.S. ETR	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meeting with B. Sparks regarding Mexico effective tax rate and benefit taken for credits in Mexico	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Complete tax holiday workpaper documentation.	1.2			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Complete paperwork documentation of valuation allowance tie-out to Non-U.S. ETR and differences in reconciling to totals.	1.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meeting with R. Patel to discuss questions on foreign rate reconciliation.	1.8		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosto to discuss non-U.S. ETR analysis for Austria, France, Mexico, Poland, Romania.	2.1		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosto to discuss non-US ETR analysis for Spain, UK, Hungary, Germany, Brazil.	2.2		A1	
Ellis	Timothy A.	TAE	Senior	2/15/2007	Clearing IT related review notes.	1.6		A1	
Ellis	Timothy A.	TAE	Senior	2/15/2007	Completing memo to document review of management's testing for Packard.	1.4		A1	
Fine	Charles E.	CEF	Senior	2/15/2007	Performed sensitivity analysis	4.2		A1	
Fine	Charles E.	CEF	Senior	2/15/2007	Finalize FAS 142 Memo	3.8		A1	
Gerber	Katherine A.	KAA	Senior	2/15/2007	T&I - Review & Reperform management's substantive testing of tooling	3.2		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Packard - Review of AR, bad debt and billing reserves.	2.1		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discuss estimate of completion analysis with L. DeMers.	0.2		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Make changes to estimate to complete analysis	0.3		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	ADB23 - Work with N. Miller to retrieve and understand data supporting minority joint ventures	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discuss with C. Tosto the NYTTC workings to outline questions to discuss with client	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discussion with L. DeMers and A. Krabill re: timing of completion of audit work and goodwill impairment	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Meet with J. Erickson and S. Reddy to discuss New York Investment Tax Credit	0.4		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Work with L. Schwandt to do Hyperton pulls to validate data on minority owned joint ventures	0.6		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Status update meeting with C. Tosto, L. DeMers and C. Smith.	0.6		A1	
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Meet with D. Olbrecht and S. Reddy to discuss the New York Investment Tax Credit	0.7		A1	

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Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Work with L. DeViers to go over APB23 supporting workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Discuss with C. Plummer how the APB23 JV Scenario work paper is calculated and where the amounts are derived from	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Prepare estimate to complete analysis	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Work with L. DeViers on valuation allowance	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Workpaper tie-out and steps to complete APB23 - Prepare and tie out workpapers supporting minority joint venture withholding and calculations	3.7			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	E&C - Review year end workpapers	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	E&S - Review of year end audit workpapers	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Participation in the monthly DOM Meeting	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Divisional and Corporate team meeting re: audit timeline and priority issues	0.7			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with M. Fraylick to go over the Q4 warranty reserve analysis.	0.6			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with N. Miller and A. Krabill to go over testing of the elimination of intercompany gross profit.	0.6			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with N. Miller to discuss testing procedures for intercompany elimination of gross profit.	0.7			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on testing of the elimination of intercompany gross profit.	0.8			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on the Q3 and Q4 corporate journal entry review.	0.8			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: worked with J. Nicol on tie out of intercompany elimination entries.	0.9			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate:: tied out Q4 SOPA entry to reserve for overall intercompany imbalance.	1.4			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with L. Marx to walkthrough the intercompany profit elimination entry.	1.4			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on intercompany elimination entries for year end testing of the intercompany balance.	1.9			A1
Homer	Kevin John	KJH	Staff	2/15/2007	Corporate: completed year end testing of the Q4 warranty reserve analysis.	3.1			A1

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Horne	Kevin John	KJH	Staff	2/15/2007	Packard: meeting with J. Henning and N. Miller to go over year end billing reserve testing.	0.7			A1
Horne	Kevin John	KJH	Staff	2/15/2007	Packard: tied out support received from C. High for shipping testing of shipments from Mercedes.	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Reviewing round 2 SAS 65 SOX testing related to FSCP, Inventory and Fixed Asset processes	4.2			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Meeting with G. Halleck to discuss tooling year-end audit procedures	2.4			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Documenting Borg Warner Warranty reserve at year-end	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Meeting with B. Hoepfner to discuss year-end property tax accrual	0.9			A1
Kelley	Daniel F.	DFK	Partner	2/15/2007	Review and analysis of state tax contingent items	4.1			A1
Kirvan	David M.	DMK	Senior	2/15/2007	Research 59(e) issue - prepare draft comments and tentative conclusions.	1.7			A1
Krabill	Aaron J.	AJK	Manager	2/15/2007	Review of partner comments relating to YE corporate accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior	2/15/2007	Review of the DPSS XM workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Manager	2/15/2007	E&S year-end workpaper review.	1.7			A1
Krabill	Aaron J.	AJK	Senior	2/15/2007	Review of 15 key controls memo.	1.1			A1
Krabill	Aaron J.	AJK	Manager	2/15/2007	Discussion with S. Sheckell, J. Henning and M. Boehm to discuss the audit approach for testing of the Company's 15 key controls.	1.3			A1
Krabill	Aaron J.	AJK	Senior	2/15/2007	Discussion with L. Schwandt regarding 10-K support copy.	0.9			A1
Krabill	Aaron J.	AJK	Manager	2/15/2007	Review of the latest version of the 10-K.	2.2			A1
Marold	Erick W.	EWm	Manager	2/15/2007	E&S - Cleared year-end inventory review notes.	2.4			A1
Marold	Erick W.	EWm	Senior	2/15/2007	E&S - Detail reviewed Mexico inventory observations.	2.4			A1
Marold	Erick W.	EWm	Senior	2/15/2007	E&S - Reviewed interim substantive audit procedures with M. Boehm and A. Krabill.	4.1			A1
Miller	Nicholas S.	NSM	Manager	2/15/2007	Thermal - Wrap up of open items on fixed assets.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/15/2007	Thermal - Wrap up of open items on quarterly fluctuation analytics.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Met with B. Dotson regarding intercompany journal vouchers.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Documented healthcare substantive testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Performed union training fund substantive procedures.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Tied in journal vouchers to Hyperion.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Tied in journal vouchers to local trial balances.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	T&I-Finalized accounts payable substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	T&I-Finalized revenue/expense fluctuations.	1.2			A1
Nicol	Shannon M.	SNM	Manager	2/15/2007	Prepare Summary Memo to be incorporated into the AWS file.	2.6			A1
Patel	Sejal	SP	Intern	2/15/2007	Obtaining derivative testing support from the client.	1.2			A1
Patel	Sejal	SP	Intern	2/15/2007	Testing wire-room transaction	2.2			A1
Patel	Sejal	SP	Intern	2/15/2007	Tying out pension valuation for year end reconciliation.	2.5			A1
Patel	Sejal	SP	Intern	2/15/2007	Performing year end audit procedure for 10-K	4.2			A1
Patel	Sejal	SP	Senior	2/15/2007	Working with R. Reinink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	1.4			A1
Ramney	Amber C.	ACR	Senior	2/15/2007	Meeting with M. Fawcett and R. Smithson to discuss management's review of SAS 70 reports for various service providers.	1.5			A1
Ramney	Amber C.	ACR	Senior	2/15/2007	Reviewing the participant data confirmation sent by Watson Wyatt.	2.3			A1
Ramney	Amber C.	ACR	Senior	2/15/2007	Auditing year-end balances of Corporate balance sheet accounts.	4.7			A1
Ramney	Amber C.	ACR	Senior	2/15/2007	Walking N. Yang through the Company's cash flow matrix.	1.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Meeting w/ D Olbrecht re: New York Investment Tax Credit and Michigan MEGA Credit	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Discussion w/ J. Erickson re: New York Investment Tax Credit amortization	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Reviewing SAL T year-end provision	3.9			A1

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Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Attended a meeting with M. Kolic at AHG to walk through the documentation provided related to the rollforward from 6/30 to 12/31/2006.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	AHG -Inventory Procedures	0.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	AHG -Attended a meeting with J. Mc Gee to walk through the income statement documents provided.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Finalized AHG Inventory YE Analytics	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Updated the FAS 144 memo	1.2			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Met with M. Hatzfeld to discuss the Cost tooling process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Met with G. Halleck to discuss reconciling items on the cost reconciliation.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Performed audit related work to the cost tooling reconciliations and documented findings.	6.1			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Gathered information from cash workpapers to notify the client of open items remaining.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Conversed with client to obtain information for year end corporate audit workpapers for cash, debt, and minority interest.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Pulled information from Hyperion to find local currencies for each different entity.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed YE audit procedures on debt workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed year end audit procedures on insurance and minority interest workpapers.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed year end audit procedures on the 10K footnote binder.	3.5			A1
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review year-end corporate workpapers	4.2			A1
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review Form 10K	4.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	ACS: followed-up with K. St Romain re risk and control matrix	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Professional Service payment testing	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Updated Corp open items and followed-up with client accordingly.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Discussed corporate Prepaids with E. Marold.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Reviewed derivative confirms and prepared schedule of differences for client	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Updated accrual and payroll lead schedules.	2.6			A1

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Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Documented AP items after receiving documentation	3.8			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with E. Marold and A. Krabill regarding subsequent event PGAP procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with M. Boehm and A. Ranney regarding subsequent event cash receipt PGAP procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Krabill regarding year end corporate status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ranney regarding Corporate status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ranney regarding Dayton year end workpapers.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Detail review of Dayton year-end workpapers.	2.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of proxy fee disclosure support with H. Aquino.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Meeting with M. Fawcett, A. Ranney and N. Miller regarding management's SAS 70 review.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of international SRMs and correspondence from international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with J. Henning regarding Thermal year-end status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of CERP accounting memo.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of Thermal year-end inventory workpapers.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with K. Asher, S. Sheckell, A. Krabill, N. Miller, M. Hatzfeld, M. Boehm, A. Ranney and E. Marold regarding year end status and timing.	1.2			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Determined in-scope TBs for Mexico.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Make copies of selected workpapers and provide them to C. Tosto	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Organized PBC Tax Packs	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Calculated statutory dividend withholding.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Printed and Indexed Mexico tax packs	0.6			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Tied out Foreign Rate Rec to TRBC and Dividend Elimination spreadsheet	0.6			A1

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Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Met w/ C. Tosto, L. DeMers, and J. Hegelmann regarding work plan and engagement status.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Tied workplan to workpaper references	2.2			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Discuss accounting for withholding with L. DeMers.	0.2			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Discuss intercompany loan issues with D. Kelley	0.4			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review NY ITC	0.6			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review hedging policy and memos	0.8			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review open items with T. Tamer	0.8			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review etr analysis for Mexico, Spain, and Brazil	0.9			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review etr analysis for Luxembourg, UK, and Poland.	1.4			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review etr variation issues with L. DeMers.	1.5			A1
Tosto	Cathy L.	CIT	Partner	2/15/2007	Review etr analysis with L. DeMers for Germany, Austria, France, and Hungary	3.9			A1
Yang	Jinglu	JY	Senior	2/15/2007	Clearing the questions of EIC review on cash section	0.3			A1
Yang	Jinglu	JY	Senior	2/15/2007	Discussion with A. Ramey on cash flow	1.2			A1
Yang	Jinglu	JY	Senior	2/15/2007	Working on fixed assets final rollforward and others	2.7			A1
Yang	Jinglu	JY	Senior	2/15/2007	Working on cash open issues such as bank confirmations	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Meeting with J. Simpson and S. Sheckell regarding pre-approvals, Independence update and proxy.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Meeting with J. Simpson regarding Global Independence System (Family Tree).	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with B. Hamblin and J. Simpson regarding Delphi New Engagement Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Discussion with J. Simpson regarding January estimates for fee proxy before submission to IA.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Review and log international correspondence received regarding fee information.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with France and J. Simpson regarding Delphi France. fee summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with India and J. Simpson regarding Confirmation of Independence status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Preparation of Delphi Audit and TSRS Team EY Comm Numbers per K. Asher.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Preparation of list of the division presidents and their assistants along with email addresses per J. Henning.	0.9			A1
Barvin	Kristen N.	KNB	Staff	2/16/2007	E&S - Create conclusion variance report for all annual physical inventories	1.2			A1
Barvin	Kristen N.	KNB	Staff	2/16/2007	E&S - Clear review notes related to Mexico inventories	3.8			A1
Beckman	James J.	JJB	Partner	2/16/2007	Provision discussion w/ S. Reddy.	0.7			A1
Beckman	James J.	JJB	Partner	2/16/2007	59e issues memo discussion w/ D. Kelley related to issues.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed minority interest review notes with L. Schiwand.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of documentation related to environmental testing at Kokomo location and related discussions with E. Marold.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed AP and professional fee review notes with E.R. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Preparation of correspondence to D. Puri regarding footnote disclosure and tax-related audit requests.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Met with D. Puri to discuss subsequent cash receipts and treasury wire activity testing.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of year-end cash procedures.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of year-end debt workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	E&S - Prepared memorandum regarding 15 Key Control Testing procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed entity level test procedures with A. Krabill.	0.6			A1
Burns JR	John E.	JEB	Senior Manager	2/16/2007	Revise SFAS 142 memo and analysis	4.0			A1
Craig	Tashawna N.	TNC	Staff	2/16/2007	Tied 10K Financial Statements to supporting documentation	8.3			A1
Fine	Charles E.	CEF	Senior	2/16/2007	Finalize FAS 142 Memo	4.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fine	Charles E.	CEF	Senior	2/16/2007	Preparation of QRM worksheets for FAS 144 review	3.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Discussion with C. Tosto after her meeting B Sparks re: FIN 48	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Call with L. Delmers re: Mexico valuation issue	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Discussion with C. Tosto regarding timing and Brazil contingency issues	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	APB 23 - Tie out major gross ups and tax calculations	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Start preparing valuation allowance to NOL comparison worksheet	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Coach C. Smith re: tie out of valuation allowance worksheets	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Make additions to the draft worksheet listing to deliver to client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Work with C. Smith to update worksheet index and to prepare listing of draft worksheet (finals are needed to deliver to client).	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	State & Local - draft memo for file re: New York Investment Tax Credit	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Corporate: meeting with E. Marold and A. Ranney to discuss review of revenue and expense accounts.	0.3			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with N. Miller to discuss intercompany profit elimination testing.	0.3			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: discussion with M. Madak to discuss determination of allied content for our testing of elimination of intercompany profit elimination.	0.3			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: discussion with J. Nicol to walkthrough testing procedures for the intercompany profit elimination.	0.4			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: updated the Q3 and Q4 journal entry review files for explanations received for entries meeting our scope.	0.6			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with J. Volek, J. Schmidt, and B. Dorson to discuss journal entries for our Q3 and Q4 journal entry review.	0.8			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with J. Volek to discuss elimination of intercompany gross profit.	0.9			A1

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Homer	Kevin John	KJH	Staff	2/16/2007	Corporate: worked on testing of the elimination of intercompany gross profit.	1.2			A1
Homer	Kevin John	KJH	Staff	2/16/2007	Packard: conversation with C. High to discuss Freightliner supply agreement and the price giveback accrual entry.	0.3			A1
Homer	Kevin John	KJH	Staff	2/16/2007	T&I: received gross margin fluctuation explanations from AHG for our analysis of TB 1220.	0.2			A1
Huffman	Derek T.	DTH	Senior	2/16/2007	SAP access review and segregation of duties review testing.	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Meeting with L Mandyrich to discuss status of PBC list.	0.7			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Reviewing round 1 SAS 65 SOX testing related to inventory	1.1			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Reviewing round 2 SAS 65 SOX testing prepared by E&Y staff	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Auditing year-end DCX warranty accrual reserve	3.1			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Meeting with A. Remand to discuss Warranty Reserves at AHG and E&O Reserves	2.7			A1
Kelley	Daniel F.	DFK	Partner	2/16/2007	Review and analysis of various tax contingency issues.	2.6			A1
Kelley	Daniel F.	DFK	Partner	2/16/2007	Meeting with J. Whitson regarding various tax contingency issues.	1.3			A1
Kennedy	Gareth L.	GLK	Manager	2/16/2007	Call with audit team to discuss changes to workers comp actuarial review memo.	0.2			A1
Krabill	Aaron J.	AJK	Senior	2/16/2007	Meeting with J. Koplin to discuss the status of the latest ethics line summary.	0.8			A1
Krabill	Aaron J.	AJK	Manager	2/16/2007	Review of the entity level control workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Manager	2/16/2007	Review of environmental workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Manager	2/16/2007	E&S year-end worksheet review.	0.5			A1
Krabill	Aaron J.	AJK	Manager	2/16/2007	Review of 15 key controls memo.	0.8			A1
Marold	Erick W.	EWMA	Senior	2/16/2007	Status update meeting with J. Lamb, R. Reimink, and J. Volek.	1.4			A1
Marold	Erick W.	EWMA	Senior	2/16/2007	Team status update meeting and timeline review.	1.6			A1
Marold	Erick W.	EWMA	Senior	2/16/2007	Meeting with J. Lamb to discuss professional fee payments.	1.7			A1

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Marold	Erick W.	EW	Senior	2/16/2007	E&S - Finalized review of FAS 5 summary.	2.1			A1
Marold	Erick W.	EW	Senior	2/16/2007	E&S - Finalized documentation of activity 7 in AWS.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Meeting with N. Dhar to discuss foreign currency over-hedging analysis.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Meeting with S. Kappeler to discuss IBNR memo.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of tooling workpapers with M. Hatfield.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of quarterly fluctuation analytics.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Met with B. Dolson regarding open account journal vouchers.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventory percentages and	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventories to Hyperion.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Documented intercompany inventory substantive procedures.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventory amounts to A1 schedules.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/16/2007	Prepare Summary Memo to be incorporated into the AWS file.	2.4			A1
Patel	Sejal	SP	Intern	2/16/2007	Tying out pension valuation for year end reconciliation.	2.1			A1
Patel	Sejal	SP	Intern	2/16/2007	Performing year end audit procedure for 10-K	5.6			A1
Patel	Sejal	SP	Intern	2/16/2007	E&C - Summarizing cost estimates.	1.3			A1
Pikos	Matthew C.	MCP	Senior	2/16/2007	Packard - Reviewing the Internal Audit rolforward procedures performed relating to controls.	2.6			A1
Pikos	Matthew C.	MCP	Senior	2/16/2007	Packard - Reviewing the year-end substantive procedures performed on the tooling balance.	5.1			A1
Ramney	Amber C.	ACR	Senior	2/16/2007	Working with G. Lee to obtain remaining derivative confirmations from the counterparties.	0.4			A1
Ramney	Amber C.	ACR	Senior	2/16/2007	Auditing year-end balances of Corporate balance sheet accounts.	0.8			A1
Ramney	Amber C.	ACR	Senior	2/16/2007	Working with R. Reinink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	0.9			A1

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Raney	Amber C.	ACR	Senior	2/16/2007	Testing pension participant data for our year-end audit procedures.	1.1			A1
Raney	Amber C.	ACR	Senior	2/16/2007	Participating in a conference call with Watson Wyatt to discuss our questions related to the participant data confirmation that WW sent.	1.8			A1
Raney	Amber C.	ACR	Senior	2/16/2007	Detail reviewing the tie out of the Pension/OPPEB reconciliation from the general ledger to the actuarial valuations.	2.6			A1
Rothmund Rothmund	Mario Valentin Mario Valentin	MVR MVR	Senior Senior	2/16/2007 2/16/2007	AHG -Inventory Procedures Attended a meeting with the AHG/Powetrain team to walk through the remaining open items and procedures that need to be performed.	0.0 0.9			A1 A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Finalized AHG Inventory YE Analytics	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Finalized E&C Inventory Analytics (Gross margin, turns)	4.8			A1
Sainoua	Omar Issam	OIS	Staff	2/16/2007	E&C - Performed review of PwC testing related to the fixed asset process	2.8			A1
Sainoua	Omar Issam	OIS	Staff	2/16/2007	E&C - Performed audit related procedures to the tooling rollover.	5.2			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed year end audit procedures on insurance and minority interest worksheets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed YE audit procedures on debt worksheets.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Met with K. Whiteman to discuss issues regarding the 10K footnote support.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed year end audit procedures on the 10K footnote binder.	5.5			A1
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review year-end corporate worksheets	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Worked on other income and expenses for Corporate	3.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Met with K. Jones re payroll analysis for corporate.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Met with J. Lamb to discuss PBC's	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with E. Marold regarding payroll accruals.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	DPSS: Compiled open items and items w/o sign-offs	2.3			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with S. Sheckell and H. Aquino regarding independence and fee status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Review of proxy fee disclosures.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with H. Aquino regarding GIS system changes and pre-approvals.	1.4			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Pulled files for C. Tosto.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Made corrections to dividend w/h schedule to account for new China rate.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Met w/C. Tosto and J. Hegelmann to discuss meeting with B. Sparks.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Tied Rate Rec to VA Analysis	0.6			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Worked on comparing VA Analysis to NOL Schedule	0.8			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Referenced Valuation Allowance numbers to W/Ps	0.9			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Met w/J. Hegelmann to determine which workpapers are draft.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Tied Valuation Allowance balances to Hyperion.	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/16/2007	Testing of GM processes (administrator/super user access, periodic review).	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/16/2007	Documentation of ETBR processes and walkthroughs and review of mgmts testing.	3.7			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Call with T. Tamer related to Mexico and other misc issues for year end provision	0.3			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Follow-up with A. Krabill related to currency issues with intercompany loan schedule	0.3			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Discussion with B. Sparks, J. Simpson and E&Y Brazil regarding VAT contingent tax reserve item.	0.6			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Call with D. Kelley to discuss open issues.	0.3			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Discussion with T. Tamer related to timing.	0.3			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Review intercompany loan schedule - look at withholding rules and pick loans for review	0.8			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Follow-up with Mexico and Singapore desks on mark to market rules for intercompany loans	1.9			A1
Tosto	Cathy I.	CTT	Partner	2/16/2007	Meet with B. Sparks to discuss interest and dividend withholding and Mexico R&D credits	2.6			A1
Wong	Hsin Yee	HYW	Senior	2/16/2007	Singapore tax question re foreign exchange difference treatment	0.3			A1
Yang	Jinglu	JY	Senior	2/16/2007	Discussing with J. Volek and B. Dotson on cash open issues	0.6			A1
Yang	Jinglu	JY	Senior	2/16/2007	Working on cash open issues such as bank confirmations	2.2			A1

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Yang Aster	Jinglu Kevin F.	JY KFA	Senior Partner	2/16/2007 2/17/2007	Working on cash flow review Technical review of the Company's 2006 Form 10-K	4.6 3.6			A1 A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Document revenue shipping terms to verify revenue recognized correctly	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Discuss construction in process documenting with M. Boehm	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Clear all open items and complete documentation for E&S year end audit	1.6			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	Review of environmental reserve memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	DPSS - Review of year-end DPSS substantive workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	E&S - Met with K. Barwin to assist in finalizing documentation of E&S fixed asset testing	1.9			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	Performed entity level control testing. Completed entity level control documentation within ICFC.	1.1 1.5			A1 A1
Chamorro	Destiny D.	DDC	Staff	2/17/2007	E&C-Reviewed PwC's Round 2 testing relating to Tooling.	5.9			A1
Craig	Tashanna N.	TNC	Staff	2/17/2007	Tied 10-K Financial Statements to supporting documentation	5.6			A1
Fitzpatrick Hatzfeld Jr.	Michael J. Michael J.	MJF MDH	Partner Senior Manager	2/17/2007 2/17/2007	Review of year-end report package Review of Packard Inventory, E&O reserves, Accounts receivable and Billings reserves workpapers.	3.2 4.9			A1 A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	FIN 48 - Call with T. Tamer to request access to binders and to determine a good time to pick up FIN 48 materials from him	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Contact J. Erickson re: timing of receipt of revised workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Provision to Return - tie out R&D tax credit workpaper to federal return (need additional documentation).	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Prepare list of items for Monday follow-up Contingency Reserves - work with C. Smith to assist her in the completion of tying out the rollforward workpapers	0.2 0.3			A1 A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review tax portion of GAAP checklist	0.3			A1

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Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Rate Rec - prepare work paper with explanations of Non-U.S. discrete items	0.3		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review 10-K post-retirement section to find support for Medicare subsidy amount used on provision	0.4		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Work with C. Tosto to go through revised workpapers received and Monday's follow-up related to the new workpapers	0.7		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review deferred tax support items received	0.8		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Go through open items lists with C. Tosto and C. Smith.	1.1		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Contingency Reserves - work on tying out rollover	1.2		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Deferred Balances - Organize workpaper for audit to verify balance of asset accounts in Hyperion	2.1		A1	A1
Hennig	Jeffrey M.	JMH	Partner	2/17/2007	Review Form 10-K draft	0.5		A1	A1
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: gave instructions to J. Nicol for testing of intercompany profit elimination.	0.4		A1	A1
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: worked on testing of the electronic file supporting the 2006 gross profit elimination analysis.	3.7		A1	A1
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: worked on tie out of supporting documentation for the consolidating journal entry 105 for the elimination of intercompany profit in inventory.	3.9		A1	A1
Imberger	Guido	GI	Senior Manager	2/17/2007	Preparation of Q4 workpapers for Segnaw.	0.8		A1	A1
Kearns	Matthew R.	MRK	Senior	2/17/2007	E&C - reviewing year-end investment workpapers	3.4		A1	A1
Kearns	Matthew R.	MRK	Senior	2/17/2007	E&C - gaining a further understanding of tooling account and account reconciliations at E&C	3.7		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Discussions with E. Marold regarding YE environmental reserve testing.	0.9		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of environmental YE workpapers	0.9		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Meeting with K. Asher and S. Shekell to discuss comments to the latest version of the 10-K.	1.8		A1	A1

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Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of the latest version of the 10-K	2.2			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Lockport location.	3.2			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Rochester location.	3.6			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Vandavia location.	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Packard - Reviewing the Packard Q4 journal entries.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Packard - Reviewing the Q4 Packard fluctuation analysis.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Thermal - Walking J. Henning through the Thermal tooling workpapers.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Thermal - Clearing open Thermal review notes.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/17/2007	E&S-Performed inventory substantive procedures on ACL.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	2/17/2007	Performed substantive procedures on intercompany transactions.	3.9			A1
Patel	Sejal	SP	Intern	2/17/2007	Preparing SAS 70 binders for various accounts.	1.7			A1
Patel	Sejal	SP	Intern	2/17/2007	Tying out international packages to Hyperion for testing	2.2			A1
Patel	Sejal	SP	Intern	2/17/2007	Creating schedule to test for consolidating (International and Domestic)	3.4			A1
Ramney	Amber C.	ACR	Senior	2/17/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	1.1			A1
Ramney	Amber C.	ACR	Senior	2/17/2007	Auditing year-end balances of Corporate balance sheet accounts.	4.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/17/2007	Meeting with M. Hatzfeld to walk him through the FAS144 workpapers.	6.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/17/2007	E&C - Finalized the inventory test count procedures in investigating differences between E&Y count and client's representation.	2.8			A1
Sainoua	Omar Issam	OIS	Staff	2/17/2007	E&C - continued reviewing PwC round two testing of the fixed asset process.	4.1			A1
Sainoua	Omar Issam	OIS	Staff	2/17/2007	E&C - Performed review of PwC round two testing of the inventory process	6.9			A1
Schwandt	Lisa N.	LNS	Staff	2/17/2007	Performed year end audit procedures on debt and minority interest workpapers.	1.1			A1

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Schwandt	Lisa N.	LNS	Staff	2/17/2007	Performed year end audit procedures on the 10K footnote binder.	7.1			A1
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review GAAP checklist and Form 10K	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Clerically tested accrual workpapers	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Updated open items list for corporate year-end testing	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Preparation of Other income and expense analytic for Corporate.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Documented Payroll accruals for corporate.	2.2			A1
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of worker's compensation year-end workpapers.	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of year-end management representation letter.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: (Rework) Prepare copies of updated PBC workpapers	0.2			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4 - Provide copies of selected workpapers to audit team upon request	0.2			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Met w/C. Tosio and J. Hegelmann regarding new Rate Reconciliation.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Edits to I/C loan memo for file.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Met w/C. Tosio & J. Hegelmann regarding remaining open items.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Pulled workpapers for C. Tosio to review	0.4			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Tied SAL T apportionment factors to 2005 state returns	0.6			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Updated Client Assistance list.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Prepare Intercompany loan memo.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Tied out Tax Reserve spreadsheet to Analysis of Change w/p.	1.6			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Review intercompany loan procedures memo	0.3			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Call with T. Tamer to review open items and status from his perspective	0.4			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Review dividend schedule related to apb 23	0.4			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Review footnote	0.4			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Review late entries and tax impact by country	0.6			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Meet with audit team related to status/open items	0.7			A1
Tosio	Cathy I.	CIT	Partner	2/17/2007	Review email re: updated schedules	0.7			A1

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Tosto	Cathy L.	CIT	Partner	2/17/2007	Review and modify open items list for year-end	0.9			A1
Tosto	Cathy L.	CIT	Partner	2/17/2007	Review intercompany loan agreements with France	0.9			A1
Tosto	Cathy L.	CIT	Partner	2/17/2007	Review with D. Kelley the eir issues with foreign operations	0.9			A1
Boehm	Michael J.	MJB	Manager	2/18/2007	E&S - General review of Mexico physical inventories.	2.7			A1
Boehm	Michael J.	MJB	Manager	2/18/2007	Performed entity level control testing.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/18/2007	E&C - Review of Delphi-prepared information on tooling, tooling amortization and inventory.	4.7			A1
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Saginaw - review inventory wip testing and variance capitalization	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Review MD&A disclosures	1.2			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: completed the intercompany profit elimination year end memo.	1.1			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: reviewed J. Nicol's work on the tie out of trial balance submissions for testing of intercompany profit elimination.	1.2			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: completed documentation and testing of the intercompany profit elimination entry.	1.8			A1
Kearns	Mathew R.	MRK	Senior	2/18/2007	E&C - reviewing year-end fixed asset workpapers	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Discussions with E. Marold regarding YE environmental reserve testing.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of environmental YE workpapers.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	DPSS YE workpaper review.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of the most current cash flow statement and supporting documentation.	0.8			A1
Marold	Erick W.	EWK	Senior	2/18/2007	Reviewed and concluded on the environmental remediation at the Kokomo bypass location.	3.2			A1
Marold	Erick W.	EWK	Senior	2/18/2007	Reviewed and concluded on the environmental remediation at the Columbus location.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of corporate FX derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of healthcare year-end workpapers.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Reviewing the KDAC equity method investment.	1.1			A1

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Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of corporate commodities derivatives testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Time spent preparing the year-end SRM.	1.5			A1
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	Documented the inventory rollforward for the AHG division, including the tie-out of the individual components of the rollforward.	7.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	AHG -Finalized the inventory component analysis for finished goods.	2.8			A1
Sainoua	Onar Issam	OIS	Staff	2/18/2007	E&C - Reviewed the accoun tooling lead sheet and traced and agreed to the roll forward.	6.1			A1
Sheckell	Steven F.	SFS	Partner	2/18/2007	Review GAAP checklist and Form 10K	3.8			A1
Simpson	Janie	JS	Senior	2/18/2007	Summarization of China SRM significant matters for international summary memo.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Correspondence with C. Smoker regarding status update of Delphi AC book and appendices.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Coordination of A. Sanusi Access Badge Request Form.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Ashier	Kevin F.	KFA	Partner	2/19/2007	Review of the audit considerations checklist.	1.3			A1
Ashier	Kevin F.	KFA	Partner	2/19/2007	Review of the 2006 MD&A included in the 10-K	1.7			A1
Ashier	Kevin F.	KFA	Partner	2/19/2007	Review of the 10-K disclosure requirements	2.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of the GAAP disclosure checklist	2.3			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of HQ Tax adjustment for minority interest.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of documentation related to Trust dissolution.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of Corporate substantive workpaper documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	DPSS - Review of year-end DPSS substantive workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	E&S - Review of E&S YE substantive workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	E&S - Review of fixed asset addition testing workpapers.	1.7			A1

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Boehm	Michael J.	MJB	Manager	2/19/2007	Met with K. Asher, S. Sheekell, A. Krabill, J. Simpson, M. Hatfield, E. Marold and A. Ranney to discuss audit status and anticipated timing.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Preparation of year-end SRM.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	2/19/2007	E&C-Discussed Round 1 Tooling questions with PwC representative.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/19/2007	E&C-Reviewed and reperfomed PwC work relating to Tooling.	11.1			A1
Craig	Tashawna N.	TNC	Staff	2/19/2007	Tied 10-K Financial Statements to supporting documentation	2.4			A1
Craig	Tashawna N.	TNC	Staff	2/19/2007	Tied 10-K Footnotes to supporting documentation	6.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Contact S. Gale re: Excise Tax Penalty question	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Give instructions to S. Patel re: Hyperion data retrieval for deferred account balances	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Discussion with A. Ranney re: tie out of tax effect of OCI items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Provide revised rate rec and tax rate by county schedules for D. Kelley.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Deferred Taxes - work on formatting of deferred tax summary worksheet received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Review TRBC changes analysis prepared by C. Smith.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Meet with R. Patel to obtain deferred tax binder and to answer questions on footnote items	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work ticking revised rate reconciliation documentation	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Prepare Minority Interest comparison calculations	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work on tying out revised workpapers.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work on preparing a walk from the previous version of the foreign rate reconciliation to the most recent version of the foreign rate reconciliation	3.1			A1
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review MD&A disclosures	1.0			A1
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review of Draft 14 MD&A	2.3			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: gave instructions to A. Sanusi on how to format the journal entry testing files.	0.3			A1

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Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with R. Pettengill to go over journal entry OB466 for our journal entry review.	0.3			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with J. Nicol and N. Miller to discuss year end intercompany testing.	0.4			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with N. Miller to go over testing procedures for investments testing for KDAC.	0.4			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with N. Miller to go over warranty reserve interim and year end review notes.	0.4			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: updated our journal entry testing listing to determine remaining entries we need to obtain explanations for.	0.6			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: conversation with L. Marx to discuss follow-up questions with our intercompany profit elimination testing.	0.7			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: completed testing of the KDAC joint venture for our year end investments testing.	1.3			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with L. Criss and J. Lamb to go over journal entries that met our scope for our journal entry review.	1.7			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: updated explanations for journal entries we obtained supporting documentation for in our Q3 & Q4 journal entry review.	1.7			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: worked on updating year end and interim workpapers in relation to review notes from N. Miller.	1.8			A1
Homer	Kevin John	KJH	Staff	2/19/2007	Corporate: completed the warranty expense analysis for N. Miller in relation to our year end warranty reserve testing.	1.9			A1
Imberger	Guido	GI	Senior Manager	2/19/2007	Prepare Q4 workpapers for Saginaw.	5.9			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - meeting with G Halleck of E&C to discuss Tooling interim and year-end balances	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - reviewing year-end accounts receivable workpapers	2.8			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - auditing year-end tooling balances	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of environmental YE workpapers.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	DPSS 15 key controls conference call with DPSS internal controls team, M. Fawcett, and M. Boehm.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of the most current cash flow statement and supporting documentation.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Meeting with A. Kulikowski to discuss our comments on the latest version of the 10-K.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of the latest version of the 10-K.	1.2			A1
Marold	Erick W.	EWM	Senior Manager	2/19/2007	Corporate - Time spent to obtain supporting documentation from J. Nolan regarding payroll test of transactions.	3.2			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Cleared interim review notes related to the supplemental compensation testing.	2.3			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Prepared SAS 73 considerations regarding environmental specialists.	2.3			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Prepared a summary memo outlining our environmental audit procedures.	3.6			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Performed substantive audit procedures related to the year-end supplemental compensation accrual.	3.9			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Reviewing the KDAC equity method investment.	1.0			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of healthcare year-end workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of healthcare IBNR memo.	2.2			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of Warranty workpapers.	2.4			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of intercompany workpapers.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Time spent preparing the year-end SRM.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Met with K. Coleman regarding intercompany and union training fund accruals.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Met with S. Kappler regarding healthcare accruals.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Met with N. Miller to discuss intercompany and healthcare accruals.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Prepared intercompany summary memo.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Cleared healthcare review notes.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Performed segregation of duties substantive procedures.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Cleared intercompany review notes.	3.6			A1

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Pacella	Shannon M.	SNP	Manager	2/19/2007	Finalize workpapers to prepare for audit archival.	3.2			A1
Pael	Sejal	SP	Intern	2/19/2007	Tying out numbers from Hyperion to 10-K footnotes.	1.6			A1
Pael	Sejal	SP	Intern	2/19/2007	Tying out international packages to Hyperion for testing.	4.2			A1
Pael	Sejal	SP	Intern	2/19/2007	Testing Hyperion consolidation as of year end for International division	6.1			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Auditing year-end balances of the Derivatives accounts.	3.2			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Reviewing the updated pension participant data confirmation received from Watson Wyatt.	3.8			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Completing the Q4 Overall Analytical Review.	4.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	E&C - Cleared first round of inventory review notes	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	Attended a meeting with S. Sheckell to go through the questions related to the FAS 144 study.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	E&C - Meeting with M. Hatzfeld to walk through the inventory workpapers, including non-productive, consigned, WIP inventory, inventory reconciliations, inventory fluctuation between interim and year-end.	11.1			A1
Saimoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Met with M. Kohn to discuss the accoun tooling lead sheet.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Obtained the accoun tooling reconciliations and reviewed for reconciling items.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Met with client to discuss 10K binder issues and obtain updated support for the binder.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Performed year end audit procedures on debt and minority interest workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Performed year end audit procedures on the 10K footnote binder.	9.6			A1
Sheckell	Steven F.	SFS	Partner	2/19/2007	Prepare Audit Committee materials	3.1			A1
Sheckell	Steven F.	SFS	Partner	2/19/2007	Review GAAP checklist and Form 10K	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with A Krabill.	0.2			A1

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Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with A. Ranny.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Followed-up on revenue and expense analytic for corporate.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with B. Smith.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Obtained documentation, tested and documented cash flow statement entries.	6.8			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of pension footnote.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of year-end corporate worker's comp reserve worksheets.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Followed-up on AP review notes.	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Team meeting to discuss audit status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with S. Pacella regarding SOD testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Preparation of transmittal letter for 10K consent.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Preparation of year-end rep letter.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Preparation of year-end rep letter.	1.6			A1
Simpson	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Spoke w/ J. Hegelmann regarding revised PBC TRBC and Rate Reconciliation.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: ETR Calculation w/tax expense.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Referenced Rate Reconciliation	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Updated worksheet reference index	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Put deferred income tax worksheets in order.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Compared PBC deferred tax worksheet to supporting documents.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Identified differences between original TRBC and new TRBC.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: (Rework) Identified modified PBC worksheets and provide copies of those worksheets.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Made edits to TSRM for C. Tosto.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: (Rework) Created spreadsheet to calculate changes to TRBC via SOPAs	1.9			A1

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Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Tie back Deferred Income Tax Walk to PBC workpapers and Hyperion.	2.1			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Discussions with S. Sheckell and J. Simpson regarding the Audit Committee Audit Results book.	1.3			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Preparation of the Independence Letter for inclusion in the Audit Committee Audit Results book.	1.6			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Preparation of Audit Committee Audit Results book.	4.6			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Year end audit - review schedule related to deferred	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Discuss footnote and other open items with T. Tanner	1.6			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review and comment on year end tax summary review memo	1.8			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review 2 versions of tax footnotes and compare to rate rec workpaper	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on revisions to AC materials.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with J. Simpson regarding GFIS Report Open Items	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on GFIS Report Open Items per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with A. Krabill regarding Delphi ASM Steering Carve Out Cadiz.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with I. Simpson and India regarding Delphi- Retirement trusts- engagement letters.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with J. Simpson regarding status of independence log.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with international teams regarding independence confirmations.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on Independence log per J. Simpson.	1.2			A1

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Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on Rodney O'Neal Meeting Agenda 2.20 per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aster	Kevin F.	KFA	Partner Associate	2/20/2007	Technical review of the environmental audit work papers	2.8			A1
Barber	Keith A.	KAB	Senior	2/20/2007	Perform General Audit Procedures related to DGL for FY07 Period 01.	2.9			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Met with J. Hudson to accumulate cash receipts and treasury wire subsequent event review documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Discussed AP documentation with S. Sheckell and E.R. Simpson.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Review of minority interest liability workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Review of Corporate substantive workpaper documentation.	2.4			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	E&S - Review of E&S YE substantive workpapers.	1.2			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of E&S ITGCs	2.1			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC workpapers (eTBR, DGL, Hyperion, IT2 and Integra T)	2.4			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC's for apps located at GM	2.6			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC's for Steering	3.1			A1
Chamorro	Destiny D.	DDC	Staff	2/20/2007	AHG-Tied E&S general ledger to AHG Hyperion ledger.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	2/20/2007	AHG-Reviewed PwC round 2 test of controls	3.9			A1
Chamorro	Destiny D.	DDC	Staff	2/20/2007	E&C-Completed lead sheet for tax payments made during 2006.	0.7			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Met with R. Reimink of Delphi-Corporate to discuss open items for 10K tie-out	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Tied 10-K Financial Statements to supporting documentation	0.7			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Met with C. Whiteman of Delphi-Corporate to discuss open items regarding 10K tie out	0.9			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Tied 10-K Footnotes to supporting documentation	7.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Discussion with T. Tanner to discuss status of deferred taxes support and fixed assets.	0.3			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with C. Smith regarding open issues following our meeting with the client and items where we have conclusions and discussions regarding where we require Hyperion tie-out validation for deferred taxes and valuation allowance.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with A. Krabill to discuss questions on support for deferred taxes and validation of items as they relate to other parts of the audit and questions regarding Hyperion tie-out.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with J. Hegelmann to discuss deferred tax workpapers and make a list of questions to discuss with client.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review deferred tax rolforward and support received.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Updates from C. Toso regarding deferred tax open items.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review deferred tax support for items within scope that are complete.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review updated deferred tax support.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with C. Smith and J. Hegelmann regarding support for in scope deferred tax items and categorize open items to discuss with audit team.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with J. Erickson and J. Hegelmann to discuss questions regarding deferred tax support tie-out.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Tax SRM review and updates for new footnote amounts.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	E&C - Clearing of review notes in warranty, inventory, PP&E and accruals with M. Kearns, O. Saimoua, M. Rothmund.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Discussion with T. Tamer regarding status of deferred taxes and request OCI support	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Work with C. Toso on formatting the tax summary memo	0.2			A1

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Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Debrief C. Smith after meeting with J. Erickson re: deferred taxes	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - work with audit staff on cash flow tie-out of deferred tax expense and change in assets/liabilities	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - review deferred rollforward to review changes in deferreds in connection with review of cash flows for deferreds by audit	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Provide copies of selected worksheets from footnote binder	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Work with audit staff to tie out valuation allowance account and deferred tax account balances to Hyperion balances	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - meet with J. Erickson re: answers to select questions on deferred tax supporting worksheets	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - Meet with J. Erickson and L. DeMers re: questions of Deferred tax worksheet support	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - tie out supporting work papers received from J. Erickson as follow-up to some of our questions posed	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - work on tie out of deferred tax worksheets	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - Work on deferred tax worksheet detail with L. DeMers and C. Smith.	2.1			A1
Hemning	Jeffrey M.	JMH	Partner	2/20/2007	AHG - Review year end audit worksheets	1.5			A1
Hemning	Jeffrey M.	JMH	Partner	2/20/2007	Review of year end communications - AC and CEO	2.2			A1
Hemning	Jeffrey M.	JMH	Partner	2/20/2007	Review of Packard Tooling year end work	1.2			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with E. Simpson to compare warranty reserve worksheets to cross-reference in the 10-K footnote tie out.	0.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with N. Miller to go over review notes for the intercompany cycle.	0.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: conversation with L. Marx to discuss if non-consolidated investments are included in the elimination of intercompany profit.	0.4			A1

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Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: coordinated with L. Criss to obtain explanations for remaining journal entries for our journal entry review.	0.6			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with L. Marx and N. Miller to go over the elimination of investments on CIV 220.	0.6			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: updated documentation for our testing of the elimination of investments for our year end work.	0.7			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with L. Criss to discuss follow-up questions relating to our journal entry review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: completed analytics on intercompany profit elimination to file with our year end substantive work.	0.9			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: worked on clearing review notes from N. Miller for the intercompany cycle.	1.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: updated the Q3 and Q4 journal entry files for explanations for journal entries that met our scope for review.	3.8			A1
Horner	Kevin John	KJH	Staff	2/20/2007	T&I: meeting with N. Miller to go over the out of Moraine consigned inventory reconciliation for December.	0.3			A1
Horner	Kevin John	KJH	Staff	2/20/2007	T&I : conversation with J. Piraud to follow-up on consigned inventory confirmation status.	0.3			A1
Horner	Kevin John	KJH	Staff	2/20/2007	T&I: tied out Moraine consigned inventory reconciliation for December and tied in our confirmation for crown packaging.	1.3			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - meeting with G. Halleck to discuss tooling	0.9			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end account receivable workpapers	2.7			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end tooling workpapers	3.1			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end worksheet (prepaids)	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - auditing year-end tax accruals	2.4			A1
Krabill	Aaron J.	AJK	Senior	2/20/2007	Review of environmental YE workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	DPSS YE worksheet review.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of YE E&S workpapers.	1.4		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.3		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of the most current cash flow statement and supporting documentation.	0.7		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Meetings with E. Simpson and E. Marold to discuss cash statement supporting information.	1.4		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of the latest version of the 10-K.	2.2		A1	A1
Marold	Erick W.	EWMM	Senior	2/20/2007	Performed substantive audit procedures related to the payroll tax withholding accrual.	2.7		A1	A1
Marold	Erick W.	EWMM	Senior	2/20/2007	Performed audit procedures related to the liquidation of Delphi Trust I and Trust II	3.1		A1	A1
Marold	Erick W.	EWMM	Senior	2/20/2007	Performed search for unrecorded liabilities and documented procedures to date.	4.2		A1	A1
Marold	Erick W.	EWMM	Senior	2/20/2007	Performed year-end audit procedures related to accrued payroll.	4.2		A1	A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Completion of commodity interim audit testing.	1.0		A1	A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Completion of commodity Hedge Designation checklist.	1.2		A1	A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Review of corporate FX derivatives testing	3.2		A1	A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Review of corporate commodities derivatives testing.	3.8		A1	A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Time spent preparing the year-end SRM.	2.2		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	E&S-Reviewed PwC tooling workpapers.	3.7		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Met with B. Dotson regarding intercompany transactions.	0.7		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Met with A. Krabill regarding report master list.	0.9		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Cleared intercompany review notes.	1.7		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Prepared and tickmarked master list report.	3.2		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Edited healthcare accrual workpapers.	1.2		A1	A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	T&I-Review process narratives.	1.1		A1	A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Finalize workpapers to prepare for audit archival.	2.2		A1	A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Meeting with K. Cash to discuss review comments.	2.3		A1	A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.2		A1	A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	2/20/2007	Testing Hyperion consolidation as of year end for International division	8.1			A1
Pudlowski	Edward M.	ENP	Partner	2/20/2007	FAS 11/2/106 actuarial review	2.1			A1
Ramney	Amber C.	ACR	Senior	2/20/2007	Coordinating with S. Burger and State Street to obtain a year-end Trust Statement for the Hourly and Salary Pension plans	1.1			A1
Ramney	Amber C.	ACR	Senior	2/20/2007	Auditing the year-end balances of the Pension & OPEB liabilities	6.5			A1
Reddy	Smitha Pingji	SPR	Manager	2/20/2007	Coordinate SALT workpapers for J. Hegelmann	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/20/2007	Performed AHG Q4 Income Statement Review	5.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/20/2007	Meeting with M. Hatzfeld to finish review of inventory workpaper	7.9			A1
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Met with M. Hatzfeld to discuss the tooling process status	2.4			A1
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Performed audit related work to the reconciliations related to the accoun tooling reconciling items.	5.6			A1
Samusi	Adrian	AS	Intern	2/20/2007	Setting up year end analytical review	2.5			A1
Samusi	Adrian	AS	Intern	2/20/2007	Testing participant data for individuals in the SERP plan	2.5			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Performed year end audit procedures on the 10-K footnote binder.	6.9			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review corporate year-end workpapers	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review staffing related matters	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review GAAP checklist and Form 10K	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Provide 2007 8-K's from SEC.gov per K. Asher.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Discussed cash flow with A. Ramny.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Discussed cash flow with B. Smith.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Followed-up on payroll open items.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Obtained documentation, tested and documented cash flow statement entries.	8.4			A1

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Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of international pension reconciliations.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of independence matters with H. Aquino.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Execution of independence program procedures.	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of international SRMs.	1.4			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Discussion with S. Pacella regarding international SRMs and IT conclusions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Discussion with S. Pacella regarding SOD testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Preparation of sections of the consolidated SRM.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Provision - Q4: Emailed TSRM to L. DeMers.	0.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Prepare copies of PBC workpapers	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Prepare copies of deferred tax workpapers and deferred tax walk.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ C. Toso regarding changes to TSRM.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding deferred tax worksheet discussion w/J. Erickson.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Requested Hyperion Pulls for DT/ADTL from E&Y Audit	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Added totals to U.S. Deferred Income Tax Walk	0.3			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ C. Toso, L. DeMers and J. Hegelmann regarding footnote disclosures.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and A. Krabill regarding deferred tax workpapers	0.8			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding calculating DT/ADTL.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Indexed new deferred tax walk workpapers	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding deferred tax workpapers	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: SRM - Exhibit 1 - Used TRBC Table and formatted accordingly.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: SRM - Exhibit 3 - Added Table from Non-U.S. Income Tax memo and formatted.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Indexed and referenced PBC workpapers related to Deferred Tax Walk and did not tie out properly to Hyperion.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/20/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/20/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	6.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/20/2007	Review of IT audit workpapers.	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Discussion with T. Tanner and R. Patel regarding footnote support for current and deferred provision in footnote	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Meet with T. Tanner regarding footnote support	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review email from Germany on law change and compare to the	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review French valuation allowance memo	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for NOL's	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for us provision	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for apb 23 disclosure	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for valuation allowance walkforward	1.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for prior period items	1.6			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote supporting workpapers for us deferred walkforward	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with J. Simpson regarding opinions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Work on AC materials.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with N. Wallace and J. Simpson regarding PCAOB Waivers.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revisions to Item 9A 2006 10-K Disclosure v10 per J. Henning.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Communication with S. Poston and J. Simpson regarding Delphi Hierarchy Chart.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revise GIS for changes to Delphi Hierarchy Chart.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with P. Rogers and J. Simpson regarding FIN 48 Reserve pre-approval/engagement letter.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with A. Krabill regarding Int'l Delphi Cash Audit Programs.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Provide Int'l Delphi Cash Audit Programs per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Coordination of ordering of supplies for engagement team.	0.6			A1
Barber	Keith A.	KAB	Associate Senior	2/21/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Codes 1030, 2100, 2120, 1810, 1220, 1230.	6.7			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of HQ Tax adjustment for minority interest.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of Corporate substantive workpaper documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of minority interest liability workpaper documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	E&S - Met with J. Nicol to walk through procedures on fixed asset reconciliations.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	E&S - Correspondence with M. McWhorter and R. Hofmann regarding year-end eTBR to SAP reconciliation.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Prepared portions of the Consolidated SRM.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of 10K footnote documentation the out.	4.4			A1
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of IT General Controls for Packard	3.3			A1
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of ITGC workpapers (eTBR, DGL, Hypertion, IT2 and Integra T)	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chanarro	Destiny D.	DDC	Staff	2/21/2007	AHG-Performed sales testing specifically looking at Contract terms	2.1			A1
Chanarro	Destiny D.	DDC	Staff	2/21/2007	E&C-Tied Hyperion balances to general ledger.	6.4			A1
Craig	Tashawna N.	TNC	Staff	2/21/2007	Tied 10-K Footnotes to supporting documentation	10.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with J. Erickson regarding status of deferred tax item support.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with J. Erickson regarding timing to receive deferred tax support for fixed assets and OCI items.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with C. Smith regarding tax summary review memo additions.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann to discuss questions regarding deferred taxes.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann regarding SOX 404 status for Q3 and Q4, tax checklist, workplan status, open items.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann to discuss questions regarding deferred tax analysis and support.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review return to provision section of the SOX 404 workpapers and complete testing.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with T. Tamer to discuss explanation for Non-U.S. tax provision variance from 35% US rate.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review additional deferred tax support and sign-off.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann to discuss workplan items, answer questions, identify missing items or areas requiring follow-up.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with T. Tamer, J. Erickson, and C. Tosto to discuss changes to deferred taxes impacting OCI including pension and OPEB deferred tax support. Also discussed timing to receive final workpapers and memoranda for YE provision and SOX 404 testing.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review Q3 non-U.S. testing grid and U-120 making note of open items on testing grid.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review valuation allowance worksheets and complete various steps on E&Y workplan. (Identify areas where additional information is required.)	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Complete tax checklist for items completed.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review SOX 404 testing worksheets for U.S. and Consolidated tax processes and U-120 for Q3 to ensure all items are covered making note of open items on testing grid.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	E&C - Clearing of review notes in warranty, inventory, PP&E and accruals with team members M. Kearns, O. Salmoua, M. Rothmund.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	International - coordinate with C. Lin timing of international team completing proper worksheet sign-offs.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Status update meeting with L. DeMers re: priority of items for completion of SOX testing and administrative work for year end	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	404 - Review Q3 items needed for completion of SOX testing for year end	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	404 - Update text matrix to reflect items needed for completion of Q3 testing	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Review miscellaneous worksheets with L. DeMers to determine which set of work papers they need to be referenced to	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Complete NOL and Valuation Allowance listing comparison work paper	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work on tying out additional deferred tax support worksheets received from J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Rate Rec - tie out additional worksheets received	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	First pass through tax audit procedures check list	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work with L. DeMers on reviewing the workplan updated with worksheet references and corresponding checklist	1.1			A1

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Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work on updating workplan with workshop references, preparer sign-off info, and confirming workplan items to complete	2.7			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review AHG inventory, AR and tooling audit work	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review Audit Committee presentation materials - Company and E&Y	1.8			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review Powertrain tooling audit work at year end	0.9			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Peckard division subsequent inquiry call with J. Riedy and C. Zerull	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	T&I - Divisional subsequent events inquiry call with D. Greenbury and J. Riedy	0.6			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to discuss his review of the Q4 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: obtained the Q3 SOPA entry listing from A. Ranney to update our Q3 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: downloaded CIV 119, allied sales elimination, from Hyperton with the help of E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to go over the Q4 journal entry review file.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to go over the corporate journal entry review.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with N. Miller to discuss the elimination of intercompany sales and cost of sales.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with N. Miller to go over the open accounts elimination.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: conversation with M. Fraylick to discuss changes in warranty reserve.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: tied out the elimination of open accounts consolidating entry to Hyperton to ensure accounts were properly eliminated.	0.6			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: Revisions to the Q3 journal entry file to reflect comments from E. Marold.	0.9			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: updated the corporate trial balance to include references for intercompany accounts testing.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	2/21/2007	Corporate: Revisions to the Q4 journal entry file to reflect comments made by E. Marold.	1.1			A1
Homer	Kevin John	KJH	Staff	2/21/2007	Corporate: worked on reconciliation of Hyperion inventory balance to the intercompany profit elimination inventory balance.	1.4			A1
Homer	Kevin John	KJH	Staff	2/21/2007	Corporate: worked with S. Patel to tie out divisional trial balances to the Hyperion consolidating schedule.	1.4			A1
Homer	Kevin John	KJH	Staff	2/21/2007	Corporate: completed test of the elimination of allied sales and cost of sales for our intercompany testing.	2.2			A1
Homer	Kevin John	KJH	Staff	2/21/2007	Packard: tied out December gross billings and credits from the ERM system to the trade accounts receivable rollover.	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	AHG - meeting with A Renaud and L Maynard to discuss year-end accruals at AHG and E&O reserve	1.6			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - meeting with N. Saad to discuss balance sheet analytic questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - reviewing year-end tooling workpapers	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - reviewing year-end fixed asset workpapers	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - auditing year-end accrued property tax balance	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Review of environmental YE workpapers	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Preparation of the ethics and fraud consultation memo.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Drafting of the international issues summary memo to be attached to the SRM.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Meetings with E. Simpson and E. Marold to discuss cash flow statement supporting information.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Meeting with A. Kulikowski to discuss our comments on the latest version of the 10-K	0.8			A1
Marold	Erick W.	EWM	Senior	2/21/2007	Reviewed the trial balance to ensure all significant accounts have been audited.	1.3			A1

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Marold	Erick W.	EWM	Senior	2/21/2007	Reviewed Q3 and Q4 Corporate journal entries.	2.2			A1
Marold	Erick W.	EWM	Senior	2/21/2007	Drafted the environmental, jobs bank, and debt sections of the SRM.	2.8			A1
Marold	Erick W.	EWM	Senior	2/21/2007	E&S - Updated documentation related to commitments and contingencies.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Meeting with L. Marx to discuss the intercompany investment elimination entry.	0.8			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Meeting with N. Dhar to discuss treasury hedge analysis function.	1.0			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Completion of year-end foreign exchange derivative testing.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Completion of commodities year-end derivatives testing.	3.5			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Reviewing corporate controls testing (intercompany, healthcare, warranty, union training fund accrual).	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Time spent making edits to the consolidated SRM.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Time spent preparing the year-end SRM.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	Performed intercompany substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	Documented healthcare accrual substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	E&S-Documented fixed asset reconciliation substantive procedures.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	E&S-Performed fixed asset reconciliation substantive procedures.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	T&I-Documented YE tooling substantive testing.	1.1			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Meeting with K. Cash to discuss review comments.	1.8			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Finalize workpapers to prepare for audit archival.	3.5			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.8			A1
Patel	Sejal	SP	Intern	2/21/2007	Tying out international packages to Hyperion for testing.	3.4			A1
Patel	Sejal	SP	Intern	2/21/2007	Testing Hyperion consolidation as of year end for Domestic division	8.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/21/2007	Detail reviewing the Sick & Accidental Insurance reconciliation to the actuarial valuation.	0.7			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Detail reviewing the Extended Disability Benefits reconciliation to the actuarial valuation.	0.9			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Reviewing the Pension benefit payment register received from J. DeVlarco.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	2.2			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Obtaining support for testing of SERP participant data, explaining procedures to staff, and detail reviewing the testing results.	2.7			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Walking through the Company's Census Data Reconciliation of SAP HR to Fidelity with A. Brown and J. Lim.	3.4			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Revising our year-end Summary of Audit Differences.	0.6			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Reviewing the Q4 list of adjustments (SOPAs) prepared by the client, and documenting our understanding of the entries.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	E&C - Performed review of the rollover procedures, related to the Payroll cycle and finalized documentation in AWS accordingly.	5.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	E&C - Meeting with J. Hemming to walk through the inventory workpapers.	7.1			A1
Sainoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Met with M. Hatfield to review the tooling work papers and discuss open items.	2.7			A1
Samsi	Adrian	AS	Intern	2/21/2007	Organizing audit workpapers and footnotes.	0.5			A1
Samsi	Adrian	AS	Intern	2/21/2007	Organizing and tie-up workpapers for property footnote.	1.0			A1
Samsi	Adrian	AS	Intern	2/21/2007	Performing testing of schedules of Ethics Hotline	1.0			A1
Samsi	Adrian	AS	Intern	2/21/2007	Reconciling E-dacor disbursements AP	1.5			A1
Samsi	Adrian	AS	Intern	2/21/2007	Organizing and tie-up workpapers for financial statements and income statements	2.0			A1
Samsi	Adrian	AS	Intern	2/21/2007	Organizing and tie-up workpapers for Minority Interest	3.0			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	3.1			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Performed year end audit procedures on the 10-K footnote binder.	9.2			A1
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review corporate year-end workpapers	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/21/2007	Prepare Audit Committee materials	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with A. Krabill.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Followed-up on payroll open items.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with E. Marold.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with B. Smith.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Obtained documentation, tested and documented cash flow statement entries.	6.9			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with M. Boehm regarding minority interest.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with R. Reimink regarding international pension reconciliations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Meeting with D. Puri and S. Burger regarding pension asset testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with C. Tosio and S. Sheckell regarding other comprehensive income details of pension related balance.	1.7			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Review of FAS 112 extended disability workpapers.	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with C. Tosio regarding pre-approval requests.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Followed-up on professional fees open items.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Conf call with J. Riedy and D. Greenbury regarding Thermal year-end inquiries.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with E. Pudlowski regarding FAS 112 extended disability review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Time spent making changes to audit opinions.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Emailed SRM with edits	0.1			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Spoke w/ L. DeMers and J. Hegelmann regarding SRM and SOX 404 work.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Made edits to SRM for L. DeMers.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Reviewed international in-scope workpapers for indexing, referencing, and signatures	0.7			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	404: Worked on Q3 Consolidated control framework edits for L. DeMers.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: SRM - Q4 - Added Valuation Allowance Table	1.6			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Identified workpapers in international files that needed signatures, tickmark legends, referencing, or general clean-up.	2.7			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Time spent going over review comments with K. Cash and S. Pacella.	2.4			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	7.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Correspond with L. DeMers on items to be completed for year end	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review pre-approval for Luxembourg.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Meet with S. Sheckell and J. Simpson related to rolling OCI.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review and comment on revised tax footnote	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review deferred and prior year 10-K for OCI items	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review outstanding items for year end	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review and modify tax summary review memorandum - tie out to footnote disclosure	1.4			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Meet with T. Tamer and J. Erickson related to revisions to deferred and valuation allowance for pension and OPEB.	1.9			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Revisions to SRM	3.9			A1
Yang	Jinglu	JY	Senior	2/21/2007	Discussion with client D. Brewer regarding cash reconciliation and follow up	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Revisions/finalization of AC materials.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with A. Krabill regarding Germany deliverables.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simpson and intl locations regarding Delphi Independence Confirmations.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with M. Sakowski regarding E&Y/Delphi Team Phone List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Preparation of package of Delphi - Consultation Documents for Review sent to G. Schaffert.	1.1			A1
Asher	Kevin F. Barber	KFA	Partner	2/22/2007	Review of the 10-K disclosure requirements	3.2			A1
Asher	Kevin F. Barber	KAB	Partner	2/22/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Code 1440.	1.7			A1
Barber	Keith A.	KAB	Senior	2/22/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Codes 1440.	1.9			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Met with J. Hudson to accumulate cash receipts and treasury wire subsequent event review documentation.	0.9			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	DPSS - Coordinated conference call with C. Anderson for Q4 inquiries.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	E&S - Reviewed year-end fixed asset reconciliations.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Assisted in preparation of year-end overall analytic review.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Review of 10K footnote documentation tie out.	4.2			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	AHG-Created Round 1 and Round 2 summary of test of controls for AHG.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	AHG-Tied general ledger balances to Hyperion balances for the balance sheet accounts.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	Documented the Debtor in Possession Statement of Cash Flows.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	Searched for proxy statement for cash flow statement testing.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	Discussed the Debtor in Possession Statement of Cash Flows with E. Simpson.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	Completed Fx testing for cash flow statement validation.	2.1			A1

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Chamorro	Destiny D.	DDC	Staff	2/22/2007	E&C-Discussed with M. Rohmund the documentation requirements for test of controls documentation.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	2/22/2007	E&C-Documented round 2 testing for Inventory and Financial Statement Close process.	3.1			A1
Ciungu	Roxana M.	RM/C	Staff	2/22/2007	Evaluation of the EDS Plato SAS 70	0.9			A1
Ciungu	Roxana M.	RM/C	Staff	2/22/2007	Evaluation of EDS Auburn Hills SAS 70	1.2			A1
Ciungu	Roxana M.	RM/C	Staff	2/22/2007	Evaluation of the EDS Charlotte SAS 70	1.4			A1
Craig	Tashawna N.	TNC	Staff	2/22/2007	Met with C. Whiteman of Delphi-Corporate to discuss open items regarding 10K tie out	0.6			A1
Craig	Tashawna N.	TNC	Staff	2/22/2007	Tied 10-K Footnotes to supporting documentation	8.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Follow-up email communication with S. Ferguson to coordinate final signoff on workpapers.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussion with L. Hargus regarding coordination of workpaper signoff for tax pack review oversight.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussion with T. Tamer to discuss open tax workpapers, questions footnote disclosure tie-out workpapers, non-U.S. income tax payable rolforward analysis, timing of SOX 404 workpapers for Q3 and YE.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussions with J. Hegelmann and C. Smith regarding open items, open SOX documentation, updated client assistance list, workprogram completion and areas requiring attention.	0.8			A1
Fitzpatrick	Michael J.	MJF	Partner	2/22/2007	Review of year-end report package	4.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Q4 inquiries with D. Williams, J. Brooks, and J. Henning for SAS 100 purposes.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Prepare memo re: Eliminations and adjustments review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	International - Coordinate with S. Ferguson to obtain final sign-off's on workpapers	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Call with R. Patel re: footnote presentation/support for Deferred tax asset and valuation allowance table	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Discuss with J. Simpson, Medicare Subsidy issue	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Prepare memo re: Permanent Establishment review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Meeting with L. DeMers and C. Smith to discuss action plan for work completion for today	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Correspondence with R. Patel's to receive footnote support workpapers requested by C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Organize and sort through work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Update workpapers for additional information received on Medicare subsidy	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Work on reviewing updated work papers to ensure proper sign-off's have been obtained	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Review open items and work paper list with L. DeMers.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Draft items to complete list and open items list	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Meet with J. Erickson to obtain answers and support to specific questions on footnote presentation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Work on updating and filling out work plan for completed items	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	E&C - Subsequent events update call with D. Williams and J. Brooks	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review Powertrain tooling audit work at year end	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Saginaw - Subsequent event inquiry with J. Perkins	0.3			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review engagement SRM	0.5			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review and provide comments on Items 8 and 9a	0.7			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: helped A. Ranney pull the Q4 round three SOPA, pushdown journal voucher from Hyperion.	0.4			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: meeting with A. Krabill and S. Patel to discuss tie out of Divisional trial balances to Hyperion.	0.4			A1

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Homer	Kevin John	KJH	Staff	2/22/2007	Corporate: walked N. Miller through intercompany profit elimination year end testing.	0.8			A1
Homer	Kevin John	KJH	Staff	2/22/2007	Corporate: updated the intercompany elimination year end memo to include allied sales elimination.	1.4			A1
Homer	Kevin John	KJH	Staff	2/22/2007	Corporate: meeting with S. Patel to work on tie out of divisional trial balances to the consolidating Hyperion schedule.	1.7			A1
Homer	Kevin John	KJH	Staff	2/22/2007	Corporate: worked on the Q4 consolidating journal voucher summary.	3.6			A1
Homer	Kevin John	KJH	Staff	2/22/2007	Packard: tied out sales system support to the year end accounts receivable rollover.	0.6			A1
Huffman	Derek T.	DTH	Senior	2/22/2007	Review of testing workpapers for SAP.	2.2			A1
Huffman	Derek T.	DTH	Senior	2/22/2007	Validation of reports and logic in segregation of duties tools used for SAP systems.	3.4			A1
Imberger	Guido	GI	Senior Manager	2/22/2007	Prepare a memo regarding review of managements 15 key controls for Sagnaw.	1.6			A1
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing interim A/R reserve workpapers and closing review notes	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - preparing Q4 global Powertrain analytics	3.8			A1
Kelley	Daniel F.	DFK	Partner	2/22/2007	Review and analysis of international tax transactions and impact on tax provision	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Preparation for the YE E&S inquiries call.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Year end E&S audit inquiries call with R. Jobe, R. Hofmann, J. Henning and M. Boehm.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Work with S. Patel on SAP to Hyperion tie-outs.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Meetings with E. Simpson and E. Marold to discuss cash statement supporting information.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the latest version of the 10-K.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the summary review memo.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the most current cash flow statement and supporting documentation.	2.2			A1
Marold	Erick W.	EWMA	Senior Manager	2/22/2007	Met with E.R. Simpson to discuss questions regarding the cash flow statement.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/22/2007	Met with J. Volek to discuss the cash flow statement related to classifications of certain transactions.	1.9			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Met with B. Smith to discuss certain sections of the cash flow statement.	2.2			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Performed year-end audit procedures related to liabilities subject to compromise.	3.8			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Meeting with J. Schmidt to discuss derivative audit procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Closing review notes on intercompany testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Completion of year-end foreign exchange derivative testing.	1.7			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Meeting with J. Volek to discuss/test the amount of intercompany profit on purchases from equity investments.	1.7			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Review of intercompany profit elimination calculation.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Completion of Form U261, Derivatives Identifier Tool.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Time spent making edits to the consolidated SRM.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	2/22/2007	E&S-Performed fixed asset substantive procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/22/2007	Finalize workpapers to prepare for audit archival.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/22/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.9			A1
Patel	Sejal	SP	Intern	2/22/2007	Tying out international packages to Hyperion for testing.	1.2			A1
Patel	Sejal	SP	Intern	2/22/2007	Testing Hyperion consolidation as of year end for Domestic division	9.4			A1
Pudlowski	Edward M.	EMP	Partner	2/22/2007	FAS 112/106 actuarial review	2.9			A1
Ramney	Amber C.	ACR	Senior	2/22/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	5.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/22/2007	Discussing tax summary review memorandum SALT issues with J. Beckman	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/22/2007	Discussion w/ J. Beckman & C. Tosto re: state portion of tax summary review memorandum	0.6			A1
Reddy	Smitha Pingli	SFR	Manager	2/22/2007	Revising tax summary review memorandum for SALT items	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Started Q4 Balance Sheet Analysis	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Drafted the Q4 15 Key Control Memo	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Drafted Q4 Income Statement Analysis	5.7			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with M. Kearns to discuss the Tooling process and open items.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Worked on clearing open items and review notes.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with G. Halleck to obtain open items and discuss reconciling items related to the accrual and cost reconciliations.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with J. Henning, M. Hatzfeld, and M. Kearns to discuss the tooling process and gain an understanding of the process.	3.8			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Clerical Testing of 10-K Footnotes	2.0			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Confirming signed/approved reconciliation schedules with previously reviewed schedules.	2.0			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Testing participant data for individuals in the SERP plan	2.6			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Organizing audit workpapers and footnotes	3.4			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Corporate-Utilized Hyperion for various pulls of information related to the year end audit procedures.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Performed year end audit procedures on the 10-K footnote binder.	7.8			A1
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review general audit procedures	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review tax related memos	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	ACS - Discussed open items with M. Hatzfeld and followed-up on documentation	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with J. Volek.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with B. Smith.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with J. Lamb.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with E. Marold.	3.7			A1
Simpson	Jamie	JS	Senior	2/22/2007	Discussion with M. Hatzfeld and E. Marold regarding payroll testing.	0.6			A1
Simpson	Jamie	JS	Manager	2/22/2007	Review of year-end payroll accrual workpapers for Corporate related to audit difference.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/22/2007	Review of consents and waivers from Delphi subsidiaries.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with A. Bianco regarding SOD testing status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Conf. call with S. Sheckell, E. Pudlowski and A. Conat to discuss FAS 87, 106 and 112 actuarial assumptions.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with J. Volek regarding the cash flow statement.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Review of cash flow statement for year-end.	2.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q3: Updated Control Framework	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Prepare copies of SRM	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Organized SRM files	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Met w/C. Tosio to discuss changes to SRM.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Met w/ J. Hegelmann and L. DeViers regarding meeting with T. Tanner to discuss 404 testing.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Spoke w/ C. Tosio regarding valuation allowance and OCI.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Edited Exhibit 2 for SRM according to new PBC DTA information.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Edited SRM according to C. Tosio notes.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Discussion with C. Tosio to make changes to SRM.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q4: Documented Testing and made changes to Control Framework.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q4: Testing from Control Framework.	2.1			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Time spent going over review of SAS70's with R. Clingun	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Clean-up or review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HITKS) for Administrator/Super Users, terminations and the periodic review of users.	1.9			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	8.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	2/22/2007	Review of IT audit workpapers.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2007	Updates to IT SRM	0.9			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Review SRM with K. Asher	0.3			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Discuss open items with J. Hegelmann and C. Smith.	0.6			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Discuss SALT modifications to TRM with SALT.	0.3			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Work with C. Smith to adjust modifications to TRM.	0.3			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Review SRM comments from audit partner.	0.4			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Discuss SRM review with D. Kelley	0.4			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Review taxes payable schedule and deferred taxes and tie in to footnote	0.8			A1
Tosto	Cathy L.	CIT	Partner	2/22/2007	Review audit workprogram	1.8			A1
Tosto	Cathy L.	CIT	Partner	2/23/2007	Correspondence with S. Shekell and A. Krabill regarding AC presentations to date.	0.6			A1
Aquino	Heather	HRA	Associate	2/23/2007	Audit Committee finalization and coordination for T. Bishop.	1.1			A1
Aquino	Heather	HRA	Associate	2/23/2007	Meeting with J. Simpson to discuss pre-approvals.	0.6			A1
Aquino	Heather	HRA	Associate	2/23/2007	Updates to pre-approval log per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Associate	2/23/2007	Discussion with J. Simpson regarding status of Independence confirms.	0.3			A1
Aquino	Heather	HRA	Associate	2/23/2007	Correspondence with J. Simpson regarding status of GFIS engagement code report.	0.3			A1
Aquino	Heather	HRA	Associate	2/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Associate	2/23/2007	Work on locating Q1/Q2 and Q3 rep letters.	0.9			A1
Asher	Kevin F.	KFA	Associate Partner	2/23/2007	Review of the independence annual update program	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fes	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/23/2007	Review of the general audit procedures program	2.8			A1
Asher	Kevin F.	KFA	Partner	2/23/2007	Review of the 10-K disclosure requirements	4.1			A1
Barber	Keith A.	KAB	Senior	2/23/2007	Updated documentation of DITGC - Global Network.	2.9			A1
Barber	Keith A.	KAB	Senior	2/23/2007	Updated documentation of DITGC - Steering	2.9			A1
Boehm	Michael J.	MBJ	Manager	2/23/2007	Researched international stock quotes	0.4			A1
Boehm	Michael J.	MBJ	Manager	2/23/2007	Review of documentation related to Trust dissolution.	0.7			A1
Boehm	Michael J.	MBJ	Manager	2/23/2007	Walked through PGAP documentation with J. Simpson and E. Marold.	0.7			A1
Boehm	Michael J.	MBJ	Manager	2/23/2007	Review of 10K footnote tie out.	4.8			A1
Chamorro	Destiny D.	DDC	Staff	2/23/2007	ACS-Completed walkthrough for payroll transaction.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	2/23/2007	AHG-Tied general ledger balances to Hyperion balances for the balance sheet accounts.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	2/23/2007	Discussed the Debtor in Possession Statement of Cash Flows with E. Simpson.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	2/23/2007	Documented the Debtor in Possession Statement of Cash Flows.	6.8			A1
Ciungu	Roxana M.	RMC	Staff	2/23/2007	Evaluation of the HP Toronto SAS 70	0.8			A1
Ciungu	Roxana M.	RMC	Staff	2/23/2007	DITGC control evaluation	4.5			A1
Craig	Tashawna N.	TNC	Staff	2/23/2007	Met with E.R. Simpson to discuss status of cash flow testing	0.2			A1
Craig	Tashawna N.	TNC	Staff	2/23/2007	Compiled divisional supporting documentation for corporate cash flow testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	2/23/2007	Tied 10-K Footnotes to supporting documentation	6.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/23/2007	Sign off on tax workpapers	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Tie-out of Q4 Press Release and review of Q4 Delphi BOD minutes and related committee minutes.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Preparation of SAS 73 use of a specialist memo.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	FIN48 - Return FIN 48 binders to T. Tamer and inquire about missing documentation	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	FIN48 - review client provided binders in search of supporting documentation for audit workpapers	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fes	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Prepare list of noted deficiencies or areas of concern	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Call with R Patel to schedule a time to meet about the CIV process	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Prepare list of signed memorandum needed for D. Kelley to present at his meeting	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Meet with D. Kelley, K. Asher and S. Sheckell to discuss remaining open items	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	OCI - prepare OCI worksheet to support audit work paper	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Meet with R. Patel to discuss the CIV process	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Draft memo describing CIV process for Income Tax Accounting	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	AHG - year end update inquiries with K. Stipp and Andrea R.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Review of year end tooling amortization analysis Powertrain	0.7			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Update inquiries with E&S division for year end.	1.0			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: conversation with J. Volek to go over questions for consolidating journal vouchers he reviewed in Q4.	0.2			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with J. Nicol to go over procedures to determine corporate AWS worksteps that still require sign-offs	0.3			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: pulled information on liabilities subject to compromise for the footnote tie out.	0.3			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: conversation with J. Erickson to discuss questions on consolidating journal vouchers she reviewed in Q4.	0.4			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with S. Patel to work on tie out of divisional trial balances to the consolidating Hyperion schedule.	0.7			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with E. Marold to go over questions on consolidating journal vouchers.	0.8			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: updated the Q3 journal entry file for comments from E. Marold.	0.9			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: completed the Q4 consolidating journal voucher review for all entries booked in Hyperion in December.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRR	Senior	2/23/2007	E&C - reviewing and preparing analytics related to Q4 Global Powertrain review	5.7			A1
Kelley	Daniel F.	DFK	Partner	2/23/2007	Review and analysis of disclosures including footnote.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Drafting of the reliance on internal counsel memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meetings with E. Simpson and E. Marold to discuss cash flow statement supporting information.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Review of the most current cash flow statement and supporting documentation.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meeting with A. Kuikowski to discuss our comments on the latest version of the 10-K	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Review of the latest version of the 10-K	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meeting with K. Asher and S. Sheckell to discuss comments to the latest version of the 10-K	3.2			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Updated environmental lead sheet based on adjusted balance.	0.8			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Updated supplemental compensation accrual based on revised information from the UCC.	1.2			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Reviewed PwC's testing of wire room transactions	1.3			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Reviewed treasury wire room disbursements for 2007 and selected certain wires for testing	1.7			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Completed the journal entry enabler template	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Completion of year-end foreign exchange derivative testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Meeting with J. Schmidt to discuss derivative audit procedures.	1.2			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Completion of commodities year-end derivatives testing.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Time spent making edits to the consolidated SRM.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Performed segregation of duties substantive testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Compiled list of workplan procedures signoffs.	2.3			A1
Pacella	Shannon M.	SMP	Manager	2/23/2007	Finalize workpapers to prepare for audit archival.	3.2			A1

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Pacella	Shannon M.	SMP	Manager	2/23/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.9		A1	A1
Panel	Sejal	SP	Intern	2/23/2007	Testing Hyperion consolidation as of year end for Domestic division	9.3		A1	A1
Pudlowksi	Edward M.	EMP	Partner	2/23/2007	FAS 112/106 actuarial review	1.0		A1	A1
Raney	Amber C.	ACR	Senior	2/23/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	7.7		A1	A1
Raney	Amber C.	ACR	Senior	2/23/2007	Revising our year-end Summary of Audit Differences.	0.4		A1	A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	AHG -Started Q4 Balance Sheet Analysis	2.3		A1	A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	AHG -Attended Q4 inquiry meeting with K. Sipp and A. Remand to discuss the quarterly/ year-end accounting topics/ fraud inquiries	2.6		A1	A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	Drafted a completeness memo for the FAS 144 analysis	2.1		A1	A1
Saimoua	Omar Issam	OIS	Staff	2/23/2007	E&C - Prepared the fixed asset work papers for M. Hatzefeld's review.	5.1		A1	A1
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing and tie-up workpapers for debt footnotes	1.1		A1	A1
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing and tie-up workpapers for property footnote	1.4		A1	A1
Sanusi	Adrian	AS	Intern	2/23/2007	Clerical Testing of 10K Footnotes	1.9		A1	A1
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing signed off interim and year-end workpapers ensuring all workpapers are properly signed off by manager/senior managers	2.1		A1	A1
Sanusi	Adrian	AS	Intern	2/23/2007	Tying out Items descriptions in 10-K with financial statements figures	2.4		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Met with client to discuss 10-K binder issues and obtain updated support for the binder.	0.8		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.9		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Performed year end audit procedures on the 10-K footnote binder.	6.5		A1	A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review corporate year-end workpapers	1.4		A1	A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Prepare Audit Committee materials	2.2		A1	A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review GAAP checklist and Form 10K	2.8		A1	A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review general audit procedures	2.9		A1	A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review tax related memos	0.6		A1	A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	ACS - Discussed open items with M. Hatfield and followed-up on documentation	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Discussed cash flow with J. Simpson.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Followed-up on payroll open items.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Discussed cash flow with B. Smith.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Followed-up on revenue and expense analytic.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	5.9			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with E. Marold regarding payroll accruals.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with M. Boehm regarding pension asset testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with S. Burger and R. Riccardi regarding pension asset testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with S. Burger and D. Puri regarding pension asset testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with E. Marold and M. Boehm regarding the PGAP program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with T. Smith (GMAM) regarding pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with H. Aquino regarding pre-approval list.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Preparation of Independence Summary Memo.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Follow-up with E&Y Mexico on open items.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Review of SOD testing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with A. Conat regarding pension/OPEB actuarial review memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Provision - Q4: Obtained FIN 48 binders.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: FIN 48 - Spoke w/ T. Tanner regarding German transfer pricing - no documentation in FIN 48 binder.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: FIN 48 - Review Germany, Brazil, and Japan section of FIN 48 binder, located material items.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Tied and Indexed FIN 48 workpapers	1.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Prepare copies of Deferred Income Tax walk and workpapers	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Organized workpapers that are still draft for confirmation from client.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4 - Make copies of TRM and provide them to C. Tosto and D. Kelley	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: TRM - Worked w/C. Tosto to make revisions to TRM	0.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Discussion with R. Patel, C. Plummer, and J. Hegelmann	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/23/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	3.8			A1
Stille	Mark Jacob	MJS	Staff	2/23/2007	Clean-up or review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	5.6			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Discuss et presentation with T. Tamer	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Review dia/va allowance by country and highlight countries out of balance.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Discuss international packages with L. Hargus	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Review footnote supporting workpaper on foreign rate differential	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Revisions to SRM	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Meet with T. Tamer to discuss open issues	1.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Review of KECF accrual documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Reviewed prepaid expense supporting documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	E&S - Reviewed E&S substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Discussed footnote and MJD&A support with A. Krabill.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.8			A1
Chamorro	Destiny D.	DDC	Staff	2/24/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	8.6			A1
Craig	Tashawna N.	TNC	Staff	2/24/2007	Reviewed Delphi-Steering workpapers to ensure that an AWS paper profile was created for each document.	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/24/2007	Tied 10-K Footnotes to supporting documentation	9.2			A1
Fitzpatrick	Michael J.	MJF	Partner	2/24/2007	Review of opinions/consents	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2007	AHG - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	9.1		A1	A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2007	Packard - Final review of working papers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.9		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Prepare e-mail to J. Erickson re: final deferred tax walk schedule	0.1		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Make changes to Medicare support workpapers	0.1		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Obtain workpaper binders from J. Erickson.	0.4		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	International - get E. Trumbull and C. Lin started on final sign-off of workpaper review conducted by the international tax team	0.4		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Meet with C. Smith and C. Tosto re: deferred taxes	1.1		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Deferred Taxes - Work on support for depreciation deferred tax asset	1.4		A1	A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Deferred taxes - review and document understanding of unusual net dia and or valuation allowance adjustments per client prepared reconciliation summary	2.1		A1	A1
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Review Audit Committee presentation materials and prepare for meetings on 2-26 and 2-27	0.8		A1	A1
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Review Saginaw audit workpapers	2.1		A1	A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: meeting with E. Marold to discuss journal entry review questions.	0.6		A1	A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: completed review of journal entries posted in January for our PGAP procedures.	1.6		A1	A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: worked on year-end testing procedures for intercompany loans.	3.1		A1	A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: completed journal entry review for other corporate trial balances as part of our year-end procedures.	3.9		A1	A1
Kearns	Matthew R.	MRK	Senior	2/24/2007	E&C - reviewing year-end fixed asset balances	3.8		A1	A1
Kearns	Matthew R.	MRK	Senior	2/24/2007	E&C - reviewing inventory work performed by E&Y staff members	3.9		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the consolidation workpapers.	1.1		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of YE workpapers.	2.2		A1	A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	E&S worksheet review.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the latest version of the 10-K	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the financial statement support copy.	3.9			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Cleared interim review notes related to the supplemental compensation accrual	3.4			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Prepared the consolidated journal entry testing memo.	3.4			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Cleared interim review notes related to debt workpapers.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent signing off on the remaining substantive workprogram.	0.6			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent signing off on remaining controls testing workshops.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Clearing J. Hemming inventory, tooling and billing reserve review notes.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	Performed segregation of duties testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	Create listing of audit procedures that were not signed off.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	T&L-Compiled a listing of electronic evidence without management signoff.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	T&L-Compiled listing of non-management sign off on hardcopy evidence.	3.7			A1
Pacella	Shannon M.	SMP	Manager	2/24/2007	Worksheet clean up and association into AWS.	0.7			A1
Pacella	Shannon M.	SMP	Manager	2/24/2007	Document final conclusions into AWS.	2.6			A1
Pacella	Sejal	SP	Intern	2/24/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	8.6			A1
Peterson	Christopher A.	CAP	Manager	2/24/2007	Review and clean up TSRS review notes.	1.8			A1
Peterson	Christopher A.	CAP	Manager	2/24/2007	Review J/E CAAT workpapers and summary memo.	3.1			A1
Raney	Amber C.	ACR	Senior	2/24/2007	Performing year-end audit procedures on the corporate balance sheet accounts.	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized the analysis of the AHG CFO report	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Reviewed the AHG Q4 Reserve Rollforward	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized Q4 AHG Income Statement review, including Q406 vs. Q405 and Q406 vs. Q306 analysis.	4.6			A1

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Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized the AHG Q4 Balance Sheet Review, including the YTD analysis for the global AHG division.	6.2			A1
Sainoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Cleared some review notes relating to the tooling process	3.0			A1
Sainoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Clearing of review notes relating to the fixed asset process	5.2			A1
Sainoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Met with J. Henning and M. Hatzfeld to walkthrough the fixed assets procedures performed.	2.8			A1
Samsi	Adrian	AS	Intern	2/24/2007	Reviewing/analyzing schedule of ethics hotline entries	1.6			A1
Samsi	Adrian	AS	Intern	2/24/2007	Tieng out divisional income statement/balance sheet with consolidated IS/BS	6.4			A1
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	7.1			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Prepare for Audit Committee	2.1			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Review year-end workpapers	3.9			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Review international correspondence	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	ACS: Reviewed ACS AWS file for completeness of sign offs and appropriate documentation	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	Discussed cash flow with E. Marold.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	7.3			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Discussion with A. Ranney regarding international pension reconciliations.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Preparation of rollforward analysis for PRP reserve balance.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of GM Proof of claim.	1.1			A1

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Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of pre-approval requests	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of Mexico deliverables	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of CEPP workpapers for Thermal (troubled supplier).	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Detail review of pension/OPEB footnote.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Tied out Japanese FIN 48 issue to PBC detail.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Spoke with Intl group about how to organize files and do tickmark legend.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Updated TRM Exhibit 2 for Valuation Allowance/DIA.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Reviewed updated K for tax footnote issues.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Met w/C. Tosto and J. Hegelmann regarding deferred tax assets	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/24/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	7.1			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss fixed asset tie out to be performed with J. Hegelmann	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss process comments with J. Hegelmann	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss with C. Smith footnote tie out to be performed for revised 10K	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Hungary pre-approval - review engagement letter and template	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review dta/dtl reconciliation for non-US. prepared by client	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review tax checklist with K. Asler	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review updated SRM for Poland	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review deferreds prove out	1.0			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Draft process improvement comments	1.3			A1
Trumbull	Eric J.	EJT	Manager	2/24/2007	Signing FAS 109 tax packages and workpapers.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/24/2007	Met w/ S. Ferguson re reviewing Poland tax package and workpapers	0.4			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared subsequent cash receipts testing documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared officer expense testing documentation.	0.7			A1

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Boehm	Michael J.	MJB	Manager	2/25/2007	DPSS - Prepared DPSS AWS file for archive process.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	DPSS - Completed 15 Key Control memorandum for DPSS division.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	E&S - Reviewed E&S substantive workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Discussed footnote and MD&A support with A. Krabill.	0.9			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Reviewed tie out of MD&A portion of financial statements.	2.4			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.6			A1
Cash	Kevin L.	KLC	Partner	2/25/2007	Review of GM ITGC DITGC workpaper	1.2			A1
Chamorro	Destiny D.	DDC	Staff	2/25/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	3.6			A1
Craig	Tashana N.	TNC	Staff	2/25/2007	Tied 10-K Footnotes to supporting documentation	9.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/25/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/25/2007	Sagnaw - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	10.1			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Review Audit Committee presentation materials and prepare for meetings on 2-26 and 2-27	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Discussion with J. Simpson re: GM Ch. 11 claim	0.5			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	T&L - Review of audit workpapers - cwip testing	0.7			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: meeting with E. Marold to discuss procedures to complete the financial statement close process checklist.	0.8			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: worked on the financial statement close process checklist required for integrated audits.	1.6			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: worked on clean-up of Corporate AWS file.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - finalizing accrued taxes procedures memo	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - performing year-end global income statement analytics	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - auditing year-end fixed asset balances	4.4			A1
Krabill	Aaron J.	AJK	Manager	2/25/2007	Review of final accounting memos.	1.3			A1
Krabill	Aaron J.	AJK	Senior	2/25/2007	Review of the consolidation workpapers.	2.3			A1
Krabill	Aaron J.	AJK	Manager	2/25/2007	Review of YE workpapers.	3.2			A1
Krabill	Aaron J.	AJK	Senior	2/25/2007	Review of the latest version of the 10-K	2.2			A1
Krabill	Aaron J.	AJK	Manager	2/25/2007	Review of the financial statement support copy.	3.4			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Detail reviewed the corporate journal entries for Q3-Q4	1.8			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Reviewed the cash flow statement and supporting documentation with A. Krabill.	2.1			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Obtained support for certain transactions listed on the cash flow statement.	3.7			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Packard - Time spent signing off on the remaining substantive workprogram.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/25/2007	Packard - Review of Packard DGL journal entry file for Q4.	3.5			A1
Miller	Nicholas S.	NSM	Manager	2/25/2007	Completion of the year-end consolidated Overall Analytical Review.	2.4			A1
Miller	Nicholas S.	NSM	Manager	2/25/2007	Documented review of footnote 24.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/25/2007	Reviewed footnote draft 24 for changes.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/25/2007	Final worksheet creation and review before file archival.	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/25/2007					
Patel	Sejal	SP	Intern	2/25/2007	Tying out numbers for 10-K footnote.	1.2			A1
Patel	Sejal	SP	Intern	2/25/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	4.4			A1
Raney	Amber C.	ACR	Senior	2/25/2007	Performing year-end audit procedures on the corporate balance sheet accounts.	5.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	Finalized documentation related to the fixed asset crosscharge from TB 144 to TB 181 for interim and year end. Incremental time incurred due to change in cross-charge process and sector realignment.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	Finalization of the Q4 AHG workpaper, including respective Q4 SOPAs and Q4 Finance Director Inquiry	4.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	AHG -Finalized documentation of round 2 management testing for the payroll, fixed asset, financial statement and inventory cycle.	5.6			A1
Saimoua	Omar Issam	OIS	Staff	2/25/2007	E&C - Cleared review notes relating to the accounts receivable area and the receivable reserve analysis.	6.2			A1
Saimoua	Omar Issam	OIS	Staff	2/25/2007	E&C - Cleared review notes relating to the SAS 65 control testing	6.3			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	4.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Discussed cash flow with E. Marold.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	8.3			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with E. Marold regarding GM proof of claim.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with J. Henning regarding GM proof of claim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of pension asset market value testing	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Followed up on professional fees open items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Follow-up with international teams regarding open items.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with S. Craig regarding pension/OPEB footnote.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with E. Marold regarding cash flow statement.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/25/2007	Completion of hardcopy workpaper folders.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/25/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	8.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Finalization of 2006 AC binder.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Coordination of plans for Fee discussion for S. Sheckell, J. Henning and T. Tinko.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Engagement economics discussion with K. Asher, S. Sheckell and J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of T. Tinko Invoice Meeting slide per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of Delphi Status February 23, 2007 per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Simpson, N. Miller and B. Hamblin regarding payment of Mexico invoices.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Hasse regarding E&Y Delphi Team Phone List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of D&T rep letters on letterhead per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Provide opinion, consent and transmittal letters on letterhead per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of the audit quality control work in the PGAP	2.8			A1
Asher	Kevin F.	KFA	Partner	2/26/2007	Delphi audit committee and board meeting to review audit results and Form 10-K	3.1			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Prepared Corporate AWS file for archive process.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	DPSS - Prepared DPSS AWS file for archive process.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Prepared 15 Key Control memorandum for E&S division.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Reviewed E&S substantive workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Prepared E&S AWS file for archiving process.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Reviewed final consolidation workpapers	2.8			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Reviewed tie out of MD&A portion of financial statements.	3.2			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.8			A1

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Chamorro	Destiny D.	DDC	Staff	2/26/2007	DPSS-Reviewed workpapers ensuring proper sign off.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	DPSS-Reviewed workpapers ensuring proper sign off.	0.2			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Compared audit opinion per the financial statements to the audit opinion submitted to EDGAR.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Tied out Statement of Cash flows to financial statements.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Audited the intangible assets for year end.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Corporate-Tie out 10K	0.8			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Obtained from the international team for E&S and tied out local currency balances to USD currency.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Documented the Debtor in Possession statement of cash flows.	3.9			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with A. Krabill, M. Boehm, and L. Schwandt to discuss status of 10-K tie-out	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with C. Whiteman of Delphi to discuss footnote tie-out open items	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with J. Simpson to discuss status of Pension footnote tie out	0.6			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with S. Kappler of Delphi to discuss footnote tie-out open items	1.8			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Assisted E.R. Simpson with YE cash flow testing	2.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Reviewed Delphi-Steering workpapers to ensure that an AWS paper profile was created for each document.	2.8			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Agreed listing of Delphi Divisions included in Bankruptcy to Hyperion listing	6.8			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Tied 10-K Footnotes to supporting documentation	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Create a list of additional open items to discuss with client and clear open items list for items received.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Sign-off on tax workpapers for deferred taxes.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with J. Hegelmann and C. Smith regarding open items list, open testing documents, prepare for meeting with client to obtain missing information.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with T. Tamer, J. Hegelmann and C. Smith to discuss open items list and open items for testing.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with T. Tamer and C. Smith to discuss questions regarding testing Q3 items and Q4 testing documents.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Review Q3 and year end SOX testing grid to ensure all missing items were covered and review audit workpapers to identify open items and issues to address in meeting with client.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Discussions with J. Erickson and C. Smith regarding questions on testing Q3 documents.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Review and sign off on ETR workpaper file.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	ACS - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	6.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	E&C - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	8.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	Meet with L. DeMers and C. Smith regarding items needed to complete 404 testing	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	Meet with T. Tamer, L. DeMers and C. Smith re: items needed for completion of year end and 404 testing documentation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	404 - Review client binders and prepare copies of supporting workpapers for 404 testing	2.2			A1
Hemming	Jeffrey M.	JMH	Partner	2/26/2007	Inventory reserves workpaper review	0.5			A1
Hemming	Jeffrey M.	JMH	Partner	2/26/2007	Participation in Audit Committee and board meetings	2.6			A1
Homer	Kevin John	KJH	Staff	2/26/2007	Corporate: meeting with A. Krabill to go over the financial statement close process checklist	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: worked with G. Danziger and J. Lamb to obtain support for liabilities subject to compromise.	0.4			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: meeting with A. Krabill to discuss association of evidence for activities eleven through 14 in the corporate AWS file.	0.6			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: updated interim audit cycle lead sheets for cycle 13 2005 year end balances.	1.3			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: updated journal entry testing files for comments from E. Marold.	1.7			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: completed the financial statement close process checklist that is required for integrated audits.	2.2			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: worked on association of unassociated evidence in the corporate AWS file.	2.4			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Corporate: worked on the search for unrecorded worksheets in the corporate AWS file.	2.9			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Packard: meeting with N. Miller to go over Packard's Q4 journal entry testing.	0.6			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Packard: worked on association of audit evidence in the Packard AWS file.	1.9			A1
Horne	Kevin John	KJH	Staff	2/26/2007	Packard: worked on search for unrecorded worksheets in the Packard YE AWS file.	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	AHG - assisting in clean-up of AWS in preparation of archiving file	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - meeting with G Halleck to discuss year-end fixed asset account reconciliation	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - auditing Q4 income and balance sheet analytics	3.6			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - working on cleaning up AWS files	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of final accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Completion of the year-end PGAP procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the consolidation workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of YE workpapers.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Conference call with C. Anderson and M. Boehm to do the year-end inquiries for DPSS.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	E&S workpaper review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Finalization of YE international workpapers.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the financial statement support copy.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the latest version of the 10-K	4.2			A1
Marold	Erick W.	EWM	Senior Manager	2/26/2007	Finalized documentation of the supplemental compensation.	1.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Met with J. Volek to obtain and understand the revenue and expense review performed by the HQ ledger.	1.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Cleared review notes in LSC accounts.	2.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Updated search for unrecorded liabilities	2.6			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Completed the journal entry enabler template	2.7			A1
Marold	Erick W.	EWM	Senior	2/26/2007	E&S - Prepared a summary memo documenting our consolidated physical inventory procedures.	2.4			A1
Marold	Erick W.	EWM	Senior	2/26/2007	E&S - Finalized review of the AWS file and documentation to ensure all steps have been completed and properly reviewed.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Review of consolidating journal voucher audit work at Corporate.	2.5			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Corporate - Review of DGL journal entries at Corporate.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Completion of open review notes from J. Henning on Thermal.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Review and sign-off on remaining inventory worksteps for Thermal.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Review and sign-off on income statement fluctuation analyses.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Clean-up and review of the controls testing at Thermal.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Edited corporate lead sheets.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Packard-Documented hardcopy workpapers that did not contain a management sign off.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Packard-Observed hardcopy workpapers for management sign off.	3.7			A1
Pacella	Shannon M.	SNP	Manager	2/26/2007	Call with A. Tanner to discuss status and wrap up items	0.6			A1
Pacella	Shannon M.	SNP	Manager	2/26/2007	Status meeting with K. Cash	0.4			A1

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Pacella	Shannon M.	SNP	Manager	2/26/2007	Workpaper clean up and association into AWS.	3.8		A1	A1
Pacella	Shannon M.	SNP	Manager	2/26/2007	Final workpaper creation and review before file archival.	3.9		A1	A1
Patel	Sejal	SP	Intern	2/26/2007	Tying out numbers for 10-K footnote.	1.1		A1	A1
Patel	Sejal	SP	Intern	2/26/2007	Tying out international packages to Hyperion.	2.1		A1	A1
Patel	Sejal	SP	Intern	2/26/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	11.9		A1	A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Detail reviewing the testing of the intangible assets rollforward (DTI ledger).	1.1		A1	A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Obtaining documentation from S. Kappler to support the OPEB benefit payments made to retirees for the year.	2.7		A1	A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Performing year-end audit procedures to test the Pension & OPEB liabilities.	9.3		A1	A1
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Finalization of tie-out of AHG in-scope locations to the AHG division global financials at year-end. Incremental time due to sector realignment - sector realignment added more entities to AHG scope.	7.2		A1	A1
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Tie out of the TB1144 (E&C) Income Statement crosscharge to TB181 (AHG)	1.8		A1	A1
Sainoua	Omar Issam	OIS	Staff	2/26/2007	Finalized documentation of FAS144 analysis in AWS/Hardcopy workpapers	0.9		A1	A1
Sainoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Reviewed the aws engagement activity 7 to ensure all work steps performed and signed off.	4.1		A1	A1
Sainoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Organized all hard copy workpapers and ensured signoff was performed.	5.6		A1	A1
Sainoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Reviewed AWS engagement activity 9 for sign offs and all worksteps performed.	5.8		A1	A1
Sanusi	Adrian	AS	Intern	2/26/2007	Analyzing and reviewing schedule of legal accruals	1.6		A1	A1
Sanusi	Adrian	AS	Intern	2/26/2007	Organizing signed off interim and year-end workpapers ensuring all workpapers are properly signed off by managers/senior managers	2.7		A1	A1
Sanusi	Adrian	AS	Intern	2/26/2007	Tieng out divisional income statement/balance sheet with consolidated IS/BS	6.8		A1	A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Updated AWS for worksteps to sign off on.	0.6		A1	A1

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Schwandt	Lisa N.	LNS	Staff	2/26/2007	Cleared review notes for various corporate workpapers, and ensured signatures were present on all workpapers.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Completed all accounting memos to include in the accounting memos binder and obtained workpaper references for ones not included.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	6.6			A1
Sheckell	Steven F.	SFS	Partner	2/26/2007	Attend Audit Committee meetings	3.4			A1
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review year-end workpapers	3.1			A1
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review international correspondence	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	ACS: Discussed open items with M. Hatfield and followed-up on documentation	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with J. Simpson.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with E. Marold.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with B. Smith.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Transferred tickmarks on divisional Hyperion roll-up	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	6.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of directors and officers confirmations received from Delphi legal.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of pension asset workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of primary substantive procedures for pension/OPEB with A. Ranney.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Preparation of memo summarizing GM claim and audit conclusions.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Followed-up on professional fees open items	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Followed-up on AP review notes.	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of international deliverables.	2.4			A1

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Simpson	Jamie	JS	Senior Manager	2/26/2007	Meeting with K. Asher, S. Sheckell, J. Henning, A. Krabill and M. Hatzfeld to discuss status of audit and documentation.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Discussion with A. Ramney regarding debtors financials.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of cash flow statement.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of footnote support.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Returned PIN 48 detail to B. Sparks.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Prepare copies of Contingency Reserve Memos from client binder.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Updated Open Items list for client.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Created an open items list for subinitial to audit team.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Prepare copies out of client Q4 SOX 404 binder.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Edited Exhibit 2 on Tax SRM.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ T. Turner and L. DeMers to go over open SOX 404 items.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Followed-up with foreign entities about submitting a signed SRM to the Delphi Tax Team	1.1			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ T. Turner, J. Hegelmann and L. DeMers regarding open items for SOX 404 testing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ J. Hegelmann and L. DeMers regarding open items for client.	1.2			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ J. Erickson and L. DeMers to go over open SOX 404 items.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Added new PBC documents to Q4 files.	1.4			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ L. DeMers to go over workpapers for Q4 and sign off on open items.	1.8			A1
Stille	Mark Jacob	MJS	Staff	2/26/2007	Completion of hardcopy workpaper folders.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/26/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	13.4			A1

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Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Review of IT audit workpapers.	2.2			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Review open issues with C. Smith.	0.2			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Answer misc footnote questions from K. Asher	0.3			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Review deferred workpapers for OPEB, pension, NOL, R&D credit	0.6			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Follow-up on GM claims questions from audit	0.7			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Review draft 26 of 10-K	0.9			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Revisions to SRM	0.9			A1
Toso	Cathy I.	CIT	Partner	2/26/2007	Review apb 23 memo, U.S. valuation allowance memo, and France valuation allowance memo	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update T. Tinko invoice slide per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with J. Simpson regarding status of independence confirms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update intl contact list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with M. Sakowski regarding Cube D3A44 - Network Repair.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of email to team, intl partners and leadership regarding Delphi's 2006 10-K Filing per K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Binder re-creation assistance with J. Nicol per A. Ranney.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Coordination of retrieval of PPD Consultation Memo per S. Pacella.	0.3			A1
Asher	Kevin F.	KFA	Partner	2/27/2007	Presentation and participation in the audit committee meeting	3.1			A1
Boehm	Michael J.	MBJ	Manager	2/27/2007	Corporate - Prepared Corporate AWS file for archive process.	2.7			A1
Boehm	Michael J.	MBJ	Manager	2/27/2007	DPSS - Prepared DPSS AWS file for archive process.	2.2			A1
Boehm	Michael J.	MBJ	Manager	2/27/2007	E&S - Prepared E&S AWS file for archiving process.	2.1			A1

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Boehm	Michael J.	MB	Manager	2/27/2007	Prepared & reviewed footnote and financial statement support copy worksheets.	1.2			A1
Boehm	Michael J.	MB	Manager	2/27/2007	Review of final 10-K tie out to support copy.	1.2			A1
Boehm	Michael J.	MB	Manager	2/27/2007	Reviewed final consolidation worksheets	1.6			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Corporate-Reviewed internal audit memos for several divisions.	1.9			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Obtained from the international team for E&S and tied out local currency balances to USD currency.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Transferred tickmarks from worksheets to financial statements.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Tied the consolidated and debtor in possession statement of cash flows to Hyperion balances.	4.1			A1
Craig	Tashawna N.	TNC	Staff	2/27/2007	Met with R. Reimink to discuss footnote tie-out open items	0.8			A1
Craig	Tashawna N.	TNC	Staff	2/27/2007	Transferred tickmarks (referencing supporting documentation) to final copy of 10-K	1.4			A1
Craig	Tashawna N.	TNC	Staff	2/27/2007	Tied 10-K Footnotes to supporting documentation	6.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Forward copy of final workplan and SOX 404 deficiency list to A. Krabill and discuss final sign-off status.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Prepare a list of control deficiencies related to SOX 404 testing and discuss with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discuss Argentina tax holiday matters with C. Tosto.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discuss testing grid for YE processes with C. Tosto to obtain final sign off.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Meet with T. Tamer to follow-up on missing information.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review APB 23 final worksheets and final Poland valuation allowance memo and put into worksheets accordingly.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review Q3 testing grid with C. Tosto and obtain final sign-off.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review conclusions for AIE and elimination review and discuss with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discussion with C. Smith regarding Q3 testing documents and testing grid.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Sign-off on remaining final worksheets and update workplan	0.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign off on final valuation allowance workpapers and discussions with J. Hegelmann.	0.6		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign off on final deferred tax workpapers and discuss with J. Hegelmann.	0.6		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign-off on final non-U.S. ETR workpapers	0.6		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review final return to provision workpapers and sign-off.	0.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Follow-up with EY China audit team, E&Y Mexico audit team, and E&Y France audit team to obtain signed SRMs.	0.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign-off on state ETR and New York ITC workpapers and discuss issues with C. Tosto.	0.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review return to provision workpaper memorandum and propose changes and discuss with J. Hegelmann.	0.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review final tax contingency workpapers and memos and sign off and discuss issues and conclusions with C. Tosto.	1.4		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and final sign-off on Q3 SOX 404 testing for Consolidated, U.S. and Non-U.S. processes.	1.7		A1	
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review YE testing grid for tax processes and discuss with C. Smith and J. Hegelmann.	1.8		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2007	E&C - Final review of working papers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	12.0		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.6		A1	
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to Eliminations and Adjustments memo for the work paper file	0.3		A1	
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	OCI - Make additions and edits to the OCI workpapers and ensure proper sign-offs	0.3		A1	
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Tax Holiday - Document Argentina holiday support and add to the file	0.3		A1	
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review International tax pack workpapers (Brazil and Poland) for proper sign-off	0.4		A1	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Rate Reconciliation work paper support for proper sign-offs	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Pencil in changes to be made to the workpaper index for all files	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review workpaper file to ensure proper sign-offs and file is properly organized.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to NYITC Memo for workpaper file based on comments made by D. Olbrecht.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to the return to provision procedures memo for the workpaper file	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	404 - Update and sign-off on 404 test documents	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Meet with D. Olbrecht to go over NYITC Memo to verify facts	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Contingency Reserve workpapers to ensure proper sign-offs and file is organized	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Update workplan to include all workpaper references	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Deferred Tax workpaper for completeness including proper sign off's and updating for any missing references	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/27/2007	Attendance at year end Audit Committee meeting	3.0			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: meeting with A. Krabill to discuss planning workpaper and associations in the AWS file.	0.3			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: pulled tax accounts from Hypetion to check validity of journal entry from our Q3 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: meeting with L. Marx to return intercompany profit elimination analysis binders.	0.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: updated civ summary memo for comments from N. Miller.	0.6			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: worked on creating paper profiles for planning workpapers and associated to various worksteps in the corporate AWS file.	1.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: worked on the search for unrecorded worksteps in AWS and worked on association of audit evidence for sign-off.	1.7			A1

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: updated interim substantive lead sheets for period 13 2005 year end balances.	2.6			A1
Horner	Kevin John	KJH	Staff	2/27/2007	T&I: meeting with N. Miller to go through the indirect inventory observation workpapers.	0.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	T&I: cleared review note from J. Henning by agreeing balances from inventory account analysis to the general ledger.	0.7			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - reviewing year-end workpapers with engagement executives	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - meeting with G. Halleck to discuss year-end fixed asset reconciliations	2.6			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - organizing AWS files including clearing review notes	4.2			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - reviewing round 2 SOX testing	3.6			A1
Krabill	Aaron J.	AJK	Senior	2/27/2007	Review of final accounting memos.	0.4			A1
Krabill	Aaron J.	AJK	Manager	2/27/2007	Review of YE workpapers.	4.8			A1
Krabill	Aaron J.	AJK	Senior	2/27/2007	Finalization of YE international workpapers.	1.5			A1
Krabill	Aaron J.	AJK	Manager	2/27/2007	Review of the financial statement support copy.	0.7			A1
Krabill	Aaron J.	AJK	Senior	2/27/2007	Review of the latest version of the 10-K	3.3			A1
Marold	Erick W.	EWMA	Manager	2/27/2007	Prepared a summary memo to document certain classifications within the statement of cash flows.	3.1			A1
Marold	Erick W.	EWMA	Senior	2/27/2007	Performed a final review of the AWS file to ensure all worksteps were completed and that all workpapers were properly reviewed.	4.3			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Review and sign-off of controls testing worksteps in AWS.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Completion and sign-off of the wrap-up worksteps in AWS.	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Review and sign-off of substantive audit workprogram in AWS.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Reviewed healthcare SAS 70's.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/27/2007	T&I-Performed review of workpapers for management sign off.	0.9			A1
Pacella	Shannon M.	SMP	Manager	2/27/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/27/2007	Document final conclusions into AWS.	1.2			A1
Pacella	Shannon M.	SMP	Manager	2/27/2007	Final worksheet creation and review before file archival.	3.8			A1
Patel	Sejal	SP	Intern	2/27/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	5.4			A1
Ramney	Amber C.	ACR	Senior	2/27/2007	Documenting our audit procedures for testing of revenues and expenses.	1.6			A1
Ramney	Amber C.	ACR	Senior	2/27/2007	Documenting our procedures to test Pension & OPEB benefit payments.	2.3			A1
Ramney	Amber C.	ACR	Senior	2/27/2007	Reviewing the Corporate AWS file for appropriate documentation, sign-offs, and worksheet associations in preparation of archiving the file.	5.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	AHG -Cleared Q4 Review Notes	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	Final analysis of the AHG AWS file, associating all evidence, making paper profiles and prepare the file for final review by Partner and Sr. Manager	3.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	AHG -Meeting with J. Henning & M. Hatzfeld to walkthrough the workpapers and AWS file to get final review & sign-offs	6.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	Final review of the E&C AWS File, including the test of control section and the inventory cycle.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Cleared final review notes on all areas performed during year end.	3.0			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Met with M. Hatzfeld to walkthrough all the areas covered by me to ensure completeness of sign off and aws engagement reviewed.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Met with M. Kearns and ensured aws program is completely signed off and all hard workpapers are organized.	6.3			A1
Samusi	Adrian	AS	Intern	2/27/2007	Ensuring lead YE workpapers 12/31/2005 balance is accurate by comparing the balances with 12/31/2005 TB.	1.1			A1
Samusi	Adrian	AS	Intern	2/27/2007	Tiang out divisional income statement/balance sheet with consolidated IS/BS	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Compiled all accounting memos to include in the accounting memos binder and obtained worksheet references for ones not included.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Updated AWS for worksteps to sign off on.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Cleared review notes for various corporate workpapers, and ensured signatures were present on all workpapers.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Ensured the issued 10-K was tied into the latest draft in the 10-K binder.	4.7			A1
Scheckell	Steven F.	SFS	Partner	2/27/2007	Prepare for Audit Committee	1.1			A1
Scheckell	Steven F.	SFS	Partner	2/27/2007	Attend Audit Committee meetings	3.9			A1
Scheckell	Steven F.	SFS	Partner	2/27/2007	Review international correspondence	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Discussed cash flow with J. Simpson.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Discussed cash flow with A. Ranney.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Assemble p-file for proper disposal	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Reviewed cash flow workpapers and ensured they were in order and documented pockets	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of SAS 70 for Fidelity as part of pension participant data testing	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Discussion with K. Cobb regarding reconciliation of pension retirees to benefit pmt register.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Preparation of memo summarizing review of GM claim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of pension asset testing	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Time spent signing off on AWS program steps and evidence.	1.4			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of international deliverables for year-end.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Compared PBC FIN 48 detail to summary reports.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Checked email for signed SRMs from international offices.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Reviewed SALT Reserve Memo with L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Compared new PBC SOX 404 framework to the most recent version received.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Printed new signed SRMs for in scope countries.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Made revisions to Q4 SOX Control Framework.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Updated Q3 SOX 404 control framework.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Worked w/ L. DeVets to complete SOX 404 testing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: (Rework) Tied back new PBC Contingency Reserve memos to workpapers.	1.2			A1
Stille	Mark Jacob	MIS	Staff	2/27/2007	Running and downloading data from SAP into ACL for Journal Entry CAATs.	1.2			A1
Stille	Mark Jacob	MIS	Staff	2/27/2007	Addressing review comments, cleaning up DITGCs and test templates to include only necessary controls and evidence.	7.0			A1
Tanner	Andrew J.	AIT	Senior Manager	2/27/2007	Review of IT audit workpapers.	1.9			A1
Tanner	Andrew J.	AIT	Senior Manager	2/27/2007	Updates to testing templates, SRM, and IT effectiveness memo.	1.3			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Review memo on Poland	0.4			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Review email on Argentina and follow-up with tax desk accordingly.	0.8			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Follow-up with various foreign offices and Intl group for final/signed memos and workpapers	1.3			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Review NY ITC and revise memorandum.	1.2			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Follow-up discussion with client regarding NY ITC.	0.4			A1
Toso	Cathy I.	CIT	Partner	2/27/2007	Review and sign off on SOX testing and documentation	2.9			A1
Trumbull	Eric J.	EIT	Partner	2/27/2007	Review and sign off on various workpapers	2.9			A1
Trumbull	Eric J.	EIT	Manager	2/27/2007	Signing FAS 109 tax packages and workpapers.	0.1			A1
Wejman	Pablo	PW	Senior Manager	2/27/2007	Met w/S. Ferguson to review Poland tax package and workpapers	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Argentine tax questions from C. Toso	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Update actual schedules incurred through February 2nd.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Log and file all IA reports received from DPSS and Ed&S groups per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Finalize and sign-off on independence confirm log per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with J. Simpson regarding various items including status of independence confirms, engagement economics, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Miscellaneous activities such as supply coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with L. DeMers, J. Hegelmann and J. Simpson regarding tax correspondence received.	0.6			A1
Asher	Kevin F.	KFA	Partner	2/28/2007	Technical review of service pre-approval requirements and related PCAOB considerations	1.8			A1
Asher	Kevin F.	KFA	Partner	2/28/2007	Audit Wrap up activities	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Follow-up with C. Lin to discuss Delphi China conclusion.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Print off final signed SRMs from China and Brazil and discuss with C. Tosio.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Review list of comments and observations and add to the list and discuss with J. Hegelmann and C. Smith.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Tax workshop organization and discussions with J. Hegelmann and C. Smith regarding improvements for next quarter.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Send finished work plan and workshop index to A Krabill.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - work on indexing Korea workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for Brazil	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for the UK	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - Work on indexing workpapers for Poland	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Print out individual workshop indexes for each workshop pocket	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	YE - Begine cleaning out and organize e-mails/electronic workpapers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for Mexico	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Update workshop index	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Complete work plan sign-off for all prepare and review workshop sign-offs	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - Work on indexing workpapers for Germany	0.8			A1

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Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing France workpapers	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work in indexing workpapers for China	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/28/2007	Conference call with S. Sheckell and B. Welsh to discuss the European statutory audit process.	1.2			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Call with A. Tanner to discuss status and wrap up items	0.4			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.6			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Status meeting with K. Cash	0.4			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Final workpaper creation and review before file archival.	3.2			A1
Peterson Sheckell	Christopher A. Steven F.	CAP SFS	Manager Partner	2/28/2007	Final review of J/E CAAT summary memo.	1.4			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Review international correspondence	0.9			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Review Comments list prepared by L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Affixed printed cover sheets for audit files	0.4			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Looked up workpapers to record workpaper reference on workpaper Index	0.6			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Organize signed intl SRMs for indexing.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Met w/ J. Hegelmann, L. DeMers, and C. Tosto for debriefing.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Worked w/ J. Hegelmann to organize files and indexing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Organized and indexed the International Group's tax packs	2.9			A1
Stille	Mark Jacob	MJS	Staff	2/28/2007	Running and downloading data from SAP into ACL for Journal Entry CAATs	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/28/2007	Addressing review comments, cleaning up DJTGC's and test templates to include only necessary controls and evidence.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with D. Kelley regarding Delphi Team Phone List and Other.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with M. Sakowski regarding Cube D3A44 - Network Repair.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with M. Stille regarding Hyperion server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with S. Jackson regarding materials requested, eRoom, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with B. Hamblin and A. Krabill regarding Delphi - Netherlands Invoice.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with B. Hamblin and J. Simpson regarding request to open Delphi 2007 Audit and EBP engagements.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/1/2007	Obtained PwC proposal documentation from D. Bayles.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/1/2007	Returned T&E testing binders to D. Kolano	0.4			A1
Krabill	Aaron J.	AJK	Manager	3/1/2007	Finalization of workshop documentation.	2.5			A1
Pacella	Shannon M.	SMP	Manager	3/1/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/1/2007	Final workshop creation and review before file archival.	2.1			A1
Ranney	Amber C.	ACR	Senior	3/1/2007	Wrapping up documentation of our procedures to test the pension plan assets.	1.7			A1
Ranney	Amber C.	ACR	Senior	3/1/2007	Finalizing documentation of management's testing over payroll monitoring controls.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	3/1/2007	Resolved remaining partner & senior manager review notes, related to inventory, Q4 for E&C and AHG.	5.8			A1
Sheckell	Steven F.	SFS	Partner	3/1/2007	Review staffing plans	2.2			A1
Simpson	Jamie	JS	Manager	3/1/2007	Final review of payroll monitoring control wps.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Final review of corporate pension asset workpapers.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Final signoffs on pension/OPEB workpapers- previously reviewed.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Review of corporate workpapers for final signoffs and archiving.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Time spent printing final international deliverables previously reviewed for audit wps.	1.2			A1
Smith	Carolyn E.	CES	Staff	3/1/2007	Provision - Q4: Organized files in email.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/1/2007	Running and downloading data from SAP into ACL for Journal Entry CAAT's.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/1/2007	Review India pre-approval	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with B. Hamblin regarding Delphi - Netherlands Invoice.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Reconcile and update cumulative contact list.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with S. Sheckell regarding rep letter.	0.2			A1
Pacella	Shannon M.	SMP	Manager	3/2/2007	Status meeting with K. Cash	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/2/2007	Call with A. Tanner to discuss status and wrap up items	0.7			A1
Sheckell	Steven F.	SFS	Partner	3/2/2007	Finalization of audit files	3.8			A1
A1 Project Total:						4,712.0		\$0	
Accounting Assistance - A2									
Bankruptcy									
Ramney	Amber C.	ACR	Senior	2/3/2007	Detail reviewing Special Attrition participant data testing results.	2.6	\$275	\$715	A2
Patel	Sejal	SP	Intern	2/5/2007	Testing special Attrition participant data	0.6	\$100	\$60	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review bankruptcy related 100 information	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	2/6/2007	Review of the proposal emergence plan and related agreements	4.6	\$770	\$3,542	A2
Ramney	Amber C.	ACR	Senior	2/6/2007	Meeting with R. Reimink to discuss the third quarter and year-end Attrition reserve balances.	1.7	\$275	\$468	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	Obtain documentation for attrition testing and review with A. Ramney	1.8	\$220	\$396	A2
Ramney	Amber C.	ACR	Senior	2/7/2007	Meeting with K. Coleman & K. Barwin to discuss the year-end reserve balance for Attrition costs.	2.3	\$275	\$633	A2
Barwin	Kristen N.	KNB	Staff	2/13/2007	Discuss and document attrition reserve with A. Ramney	1.2	\$220	\$264	A2
Patel	Sejal	SP	Intern	2/13/2007	Testing participant data for Attrition plan	1.9	\$100	\$190	A2
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review attrition plan accounting	1.8	\$575	\$1,035	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with S. Sheckell regarding attrition plan memo for 2006.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with T. Timko, K. Asher and S. Sheckell regarding PRP adjustment for Q4.	0.8	\$470	\$376	A2
Barwin	Kristen N.	KNB	Staff	2/14/2007	Discuss attrition reserve with A. Ranney	0.6	\$220	\$132	A2
Barwin	Kristen N.	KNB	Staff	2/14/2007	Document attrition reserve balances and changes.	3.2	\$220	\$704	A2
Barwin	Kristen N.	KNB	Staff	2/15/2007	Document year-end attrition reserve changes/balances.	3.2	\$220	\$704	A2
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review year-end attrition plan accounting related items	1.8	\$575	\$1,035	A2
Ranney	Amber C.	ACR	Senior	2/19/2007	Auditing the receivable from GM for Special Attrition participants that checked the box to retire under GM's plan.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of Corporate attrition reserves.	1.7	\$470	\$799	A2
Ranney	Amber C.	ACR	Senior	2/20/2007	Auditing the year-end Special Attrition reserve balances.	2.3	\$275	\$633	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review year-end attrition plan accounting related items	3.2	\$575	\$1,840	A2
Fitzpatrick Simpson	Michael J.	MJF	Partner	2/21/2007	Review of attrition Q4 activity.	1.1	\$825	\$908	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with R. Reimink and J. Volek regarding the attrition footnote.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with A. Ranney regarding attrition reserves year-end balances.	1.6	\$470	\$752	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Preparation of attrition summary memo.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Discussion with A. Ranney regarding attrition workshops.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Preparation of Attrition summary memo.	1.3	\$470	\$611	A2
Ranney	Amber C.	ACR	Senior	2/25/2007	Auditing the special attrition reserves and discussing questions with R. Reimink.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with R. Reimink regarding attrition reserves.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of testing related to the attrition plan participant data.	2.9	\$770	\$2,233	A2
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Tied the consolidated and debtor in possession statement of cash flows to Hyperion balances.	1.5	\$220	\$330	A2
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Discussed with B. Smith the Debtor in Possession cash flow statement.	2.9	\$220	\$638	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	3.6	\$220	\$792	A2
Ramney	Amber C.	ACR	Senior	2/26/2007	Assisting the staff with testing of the Debtor entity consolidation for completeness.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of attrition footnote.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of attrition reserve and GM receivable year-end worksheets.	1.4	\$470	\$658	A2
Marold	Erick W.	EWM	Senior Manager	2/27/2007	Detail reviewed the debtors statement of cash flow	2.7	\$275	\$743	A2
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of GM receivable worksheets related to OPEB benefits.	0.6	\$470	\$282	A2
A2 Bankruptcy Project Total:						<u>65.6</u>		<u>\$25,631</u>	
Corporate Asher	Kevin F.	KFA	Partner	2/3/2007	Technical research related to FASB 133 meetings with the SEC	1.1	\$770	\$847	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.2	\$470	\$1,504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of net book value tie-out of impaired facilities and review of step 1 cashflows prior to overlay and post-KPMG overlay.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Discuss audit approach relative to Packard Division 4th quarter Tarazona restructuring reserve	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Conference call with S. Harris and audit team regarding Thermal Division warranty matter and related audit requests.	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Audit team planning discussion for all divisions for the purpose of identification of key issues to address in connection with finalization of the third quarter review.	2.7	\$575	\$1,553	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	E&C - Review Accounting memo's for Powertrain division - grants and retro pricing amendments	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.0	\$470	\$940	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussions with S. Sheckell, J. Simpson and M. Hatzfeld regarding Q3 wrap up procedures as a result of late filing.	1.9	\$470	\$893	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Meeting with S. Sheckell and J. Henning to discuss procedures to wrap up quarterly reviews for the third quarter.	0.7	\$330	\$231	A2
Ranney	Amber C.	ACR	Senior	2/3/2007	Discussing procedures to be performed in order to complete the third quarter review with S. Sheckell, A. Krabill, and J. Simpson.	1.3	\$275	\$358	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with S. Sheckell, J. Henning and N. Miller regarding SOPA's for Thermal - impact on Q3.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with A. Krabill, S. Sheckell and A. Ranney regarding Q3 open items and SOPA's.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with J. Henning regarding CHC impairment and Douai restructuring accounting memos.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	2/5/2007	Technical research related to FASB 133 meetings with the SEC.	3.2	\$770	\$2,464	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Review of FRD related to FAS 143 and SOP 96-1 in preparation for meetings with J. Hunt regarding Project Destiny.	1.6	\$330	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.1	\$470	\$1,457	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Discussion with K. Voight (KPMG), J. Burns, and J. Hendy to co-develop information request lists for FAS 144.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Meeting with K. Stipp and S. Sheckell to understand history of significant fixed asset sites included in Q4 impairment analysis.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Review of Delphi Q4 Delphi FAS 144 memo.	1.5	\$470	\$705	A2
Henning	Jeffrey M.	JMH	Partner	2/5/2007	Review of Thermal division warranty reserve documentation and accounting memo update.	0.7	\$375	\$403	A2
Kane	Steven M.	SMK	Manager	2/5/2007	FAS 133 - Restatement status update with R. Royall and team.	0.6	\$375	\$225	A2
Kennedy	Kelly	KK	Staff	2/5/2007	FAS 144 - SAS Review of the Fixed Assets	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.4	\$470	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	2/5/2007	Packard - Review of post-close adjustments recorded to the third quarter subsequent to our quarterly review procedures.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	2/5/2007	Packard - Completion of the third quarter SRM addendum as a result of post close adj's.	2.7	\$330	\$891	A2
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Review of post closing journal entries posted to the third quarter subsequent to our quarterly review procedures.	1.2	\$330	\$396	A2
Patel	Sejal	SP	Intern	2/5/2007	Tying out revised Q3 financial statement and footnote	1.3	\$100	\$130	A2
Ramsey	Amber C.	ACR	Senior	2/5/2007	Corporate-Performing procedures to update our third quarter review.	5.3	\$275	\$1,458	A2
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Updated Q3 workpapers with late SOPA entries.	1.9	\$250	\$475	A2
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Reviewed SOPAs and obtained an understanding of the nature of the entries.	1.8	\$250	\$450	A2
Royall II	Robert L.	RLR	Partner	2/5/2007	FAS 133 consultation regarding call with SEC	1.5	\$825	\$1,238	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review FAS 144 calculations	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	FAS 133 consultation and conclusion with SEC	4.8	\$375	\$2,760	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with A. Ramsey regarding Q3 SOPA adjustments.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with J. Hemming regarding Thermal CVC warranty matter.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Correspondence with B. Kolb regarding CHC impairment accounting memo comments and CVC warranty open items.	1.1	\$470	\$517	A2
Boehm	Michael J.	MB	Manager	2/6/2007	Met with J. Hunt to discuss FAS 143/SOP 96-1 considerations related to Project Destiny site investigations/adjustments.	0.8	\$330	\$264	A2
Boehm	Michael J.	MB	Manager	2/6/2007	E&S - Update of E&S division SRM addendum as a result of Q3 late filing.	1.7	\$330	\$561	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.1	\$470	\$1,457	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Discussion with K. Voight, J. Burns, and J. Hendy to co-develop information request lists for FAS 144.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Review of net book value tie-out of impaired facilities, and review of step 1 cashflows prior to overlay and post-KPMG overlay.	2.7	\$470	\$1,269	A2
Hendy	James W.	JWH	Executive Director	2/6/2007	SAS review for FAS 144 on Fixed Assets	3.9	\$520	\$2,028	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Thermal Division: meeting with S. Harris and B. Kolb re. Renalt warranty.	1.3	\$575	\$748	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Review of CHC impairment memo and appraisal; conference call with Thermal division including N. Sweeney and M. Harrison	1.0	\$575	\$575	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - drafting Q3 SRM addendum as a result of late filing.	2.6	\$300	\$780	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C -reviewing additional SOPA entries booked after initial Q3 procedures were performed	3.4	\$300	\$1,020	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - reviewing additional accounting memos related to Q3, subsequent to initial Q3 review procedures	3.8	\$300	\$1,140	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Addressing SAB 108 question from T. Tinko.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.7	\$470	\$1,269	A2
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Completion of third quarter SRM addendum as a result of post close adjustments.	3.3	\$330	\$1,089	A2
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Meeting with S. Harris, B. Kolb, J. Henning and J. Simpson to discuss the CVC warranty accrual.	2.0	\$330	\$660	A2
Patel	Sejal	SP	Intern	2/6/2007	Clerically testing revised third quarter 10-Q	1.4	\$100	\$140	A2
Patel	Sejal	SP	Intern	2/6/2007	Tying out final Q3 SOPA list.	6.8	\$100	\$680	A2
Ramsey	Amber C.	ACR	Senior	2/6/2007	Corporate-Performing procedures to update our third quarter review.	7.7	\$275	\$2,118	A2
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including the final documentation of the additional SOPA's.	3.3	\$250	\$825	A2
Schaffert	Glen A.	GAS	Partner	2/6/2007	FAS 133 consultation	0.6	\$825	\$495	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	7.9	\$140	\$1,106	A2
Sheckell	Steven F.	SFS	Partner	2/6/2007	Review FAS 144 calculations	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Conf. call with M. Harrison and N. Sweeney regarding Thermal CHC investment impairment.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Conf. call with D. Greenbury, B. Kolb and C. Tompkins regarding Thermal CVC warranty, CHC impairment and tooling amortization conclusions for Q3.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Discussion with K. Asher and J. Henning regarding Thermal CVC warranty status.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with R. Reimink and A. Ranney regarding attrition related SOPA adjustments.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with S. Harris and B. Kolb regarding Thermal CVC warranty reserve.	1.8	\$470	\$846	A2
Boehm	Michael J.	MB	Manager	2/7/2007	Met with J. Hunt to discuss FAS 143/SOP 96-1 considerations related to Project Destiny site investigations/adjustments.	0.9	\$330	\$297	A2
Boehm	Michael J.	MB	Manager	2/7/2007	E&S - Update of E&S division SRM addendum as a result of late filing	0.4	\$330	\$132	A2
Fitzpatrick	Michael J.	MJF	Partner	2/7/2007	Review of revised Q3 report package including technical accounting memos	5.9	\$825	\$4,868	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	E&C - Discussion with I. Brooks, D. Williams, and J. Henning related to Delphi progress towards completion of its internal control review of Mexico SLP, an update on the 2/5/07 warranty council meeting and general inquiries related to SAS 100 procedures. Incremental procedures due to allegations of financial improprieties.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.6	\$470	\$1,692	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Discussion with J. Perkins and W. Tiliotti related to allocation methodology used by Delphi to estimate the net book value of Athens assets to be transferred to Saginaw and/or the Steering Mexican operations for purposes of exclusion from the Q4 FAS 144 impairment analysis.	0.5	\$470	\$235	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Review of Delphi Q4 Delphi FAS 144 memo.	0.9	\$470	\$423	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Meeting with W. Tiliotti and B. Murray to discuss comments on Delphi Corporate memo related to Q4 impairment memo.	1.1	\$470	\$517	A2
Hendy	James W.	JWH	Executive Director	2/7/2007	SAS review Fixed Assets	2.1	\$520	\$1,092	A2
Henning	Jeffrey M.	JMH	Partner	2/7/2007	T&I - Review of CHC impairment memorandum and appraisal	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Edits to the 3rd quarter summary review memorandum.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Meetings with A. Kulikowski to discuss 3rd quarter 10-Q revision and comments.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of versions of the 3rd quarter 10-Q.	3.4	\$470	\$1,598	A2
Marold	Erick W.	EWMM	Senior Manager	2/7/2007	Prepared the environmental remediation section of the third quarter SRM as a result of the SOPA adjustment.	2.6	\$275	\$715	A2
Patel	Sejal	SP	Intern	2/7/2007	Revising 3rd Quarter overall analytical for adjusted financial statement numbers.	2.6	\$100	\$260	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Updating the third quarter summary review memorandum for third quarter adjustment issues.	0.7	\$275	\$193	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Corporate-Discussing third quarter revised 10-Q tie-out questions with L. Schwandt.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Corporate-Performing procedures to update our third quarter review.	4.6	\$275	\$1,265	A2
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	7.8	\$140	\$1,092	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review FAS 144 calculations	0.4	\$575	\$230	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	2/7/2007	Provide draft representation letters to D&T	1.8	\$575	\$1,035	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review updated Audit Committee slides	2.3	\$575	\$1,323	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review revised 10Q and related disclosures	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of revised consolidated SRM for Q3.	1.8	\$470	\$846	A2
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of Thermal CHC impairment accounting memo.	1.8	\$470	\$846	A2
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of Thermal SRM addendum regarding CVC warranty and CHC impairment.	1.4	\$470	\$658	A2
Asher	Kevin F.	KFA	Partner	2/8/2007	Review of updated documents related to the third quarter close	3.5	\$770	\$2,695	A2
Asher	Kevin F.	KFA	Partner	2/8/2007	Technical review of the third quarter form 10-Q	2.5	\$770	\$1,925	A2
Boehm	Michael J.	MB	Manager	2/8/2007	Discussed Q3 SRM addendum related to environmental reserves with A. Krabill and E. Marold	0.8	\$330	\$264	A2
Boehm	Michael J.	MB	Manager	2/8/2007	E&S - Update of E&S division SRM addendum as a result of late Q3 filing	0.3	\$330	\$99	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Review of net book value tie-out of impaired facilities and of step 1 cashflows prior to overlay and post-KPMG overlay.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Edits to the 3rd quarter summary review memorandum.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Meeting with J. Williams, B. Murray and A. Ranney to discuss the 3rd quarter summary of review differences.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Meetings with A. Kuikowski to discuss 3rd quarter 10-Q revision and comments.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules.	2.2	\$470	\$1,034	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Review of versions of the 3rd quarter 10-Q.	3.3	\$470	\$1,551	A2
Patel	Sejal	SP	Intern	2/8/2007	Tyin out updated version of Q3 10-Q.	6.1	\$100	\$610	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Updating the third quarter summary review memorandum for third quarter adjustment issues.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Walking through changes to the third quarter 10-Q with A. Krabill.	2.3	\$275	\$633	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Updating the third quarter summary of audit differences for final revisions.	2.6	\$275	\$715	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/8/2007	Corporate-Detail reviewing the third quarter footnote tie-out to the most recent 10-Q version.	3.2	\$275	\$880	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Corporate-Performing procedures to update our third quarter review.	4.4	\$275	\$1,210	A2
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	4.8	\$140	\$672	A2
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review revised 10Q and related disclosures	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with B. Kolb regarding changes to Thermal CVC piston warranty memo.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with J. Montgomery regarding Mexico pension accounting memo.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of updated Thermal CVC piston warranty memo.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with A. Ranney and N. Miller regarding Q3 SOPA adjustments.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Revisions to Q3 rep letter draft as a result of late filing.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of consolidated summary review memo for Q3 for changes as a result of SOPA adjustments.	1.3	\$470	\$611	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of Thermal SRM addendum regarding CVC warranty and CHC impairment.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of updated documents related to the third quarter close	2.7	\$770	\$2,079	A2
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of third quarter disclosure considerations related to the adoption of FIN 48	1.2	\$770	\$924	A2
Boehm	Michael J.	MB	Manager	2/9/2007	Review of Q3 analytics revised to delayed 10Q filing.	0.7	\$330	\$231	A2
Boehm	Michael J.	MB	Manager	2/9/2007	E&S - Update of E&S division SRM addendum as a result of Q3 late filing.	0.2	\$330	\$66	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Review of net book value tie-out of impaired facilities and of step 1 cashflows prior to overlay and post-KPMG overlay.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/9/2007	Review revised memo re: CVC warranty - Thermal Division	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - auditing year-end warranty balance of GMT cluster. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as management's assessment of those changes.	3.8	\$300	\$1,140	A2
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - meeting with K. Shipp to discuss GMT cluster warranty	0.6	\$300	\$180	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meeting with J. Williams, B. Murray and A. Ranney to discuss the 3rd quarter summary of review differences.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of the 3rd quarter 10Q GAAP disclosure checklist.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Edits to the 3rd quarter summary review memorandum.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meetings with A. Kulikowski to discuss 3rd quarter 10-Q revision and comments.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules.	2.8	\$470	\$1,316	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of versions of the 3rd quarter 10-Q.	4.2	\$470	\$1,974	A2
Marold	Erick W.	EWM	Senior Manager	2/9/2007	Updated the Q3 consolidated analytics based on the adjusting entries recorded by Delphi. Investigated additional fluctuations which met scope.	4.1	\$275	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Review of the Thermal tooling amortization analytic template performed as a result of control deficiencies.	3.2	\$330	\$1,056	A2
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Meeting with B. Kolb and P. Saxeen to discuss support for the assumptions used in the CVC warranty accrual.	1.1	\$330	\$363	A2
Patel	Sejal	SP	Intern	2/9/2007	Reviewing updated version of Q3 10-Q.	2.6	\$100	\$260	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Walking through changes to the third quarter 10-Q with A. Krabill.	0.6	\$275	\$165	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Working with B. Murray & J. Williams to finalize the third quarter audit adjustments.	2.4	\$275	\$660	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Updating the third quarter summary of audit differences for final revisions.	3.2	\$275	\$880	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Corporate-Performing procedures to update our third quarter review.	1.2	\$275	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	4.9	\$140	\$686	A2
Sheckell	Steven F.	SFS	Partner	2/9/2007	Review QRM for third quarter subsequent event items.	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	2/9/2007	Providing comments to B. Kolb regarding Thermal CVC warranty memo.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/9/2007	Discussion with S. Sheckell and K. Asher regarding summary review memo changes.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	2/9/2007	Preparation of consolidated summary review memo for Q3 considering post close adjustments.	2.2	\$470	\$1,034	A2
Boehm	Michael J.	MJB	Manager	2/10/2007	Revisions to Q3 SRM for subsequent events.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/10/2007	E&S - Discussed Q3 SRM addendum with J. Henning.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	AHG - Review accounting memos on contract cancellation, DCX warranty and GMT 800 warranty.	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Review SRM addendum for E&S division as a result of late filing.	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Finalize SRM addendum for Thermal division as a result of late filing.	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of the latest version of the 3rd quarter 10-Q and comments from the partners.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with J. Williams and A. Kulikowski to discuss the final comments on the 3rd quarter 10-Q.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with S. Sheckell and M. Fitzpatrick to discuss comments on the 3rd quarter review summary memo, final documentation for the workpapers and other 3rd quarter memos modified as a result of late filing.	2.4	\$470	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Editing the Thermal SRM addendum prepared due to post close adj's and late 10Q filing for J. Henning comments.	0.3	\$330	\$99	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Audit of the support for the \$6.5M CVC warranty accrual in the US.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Audit of the support for the \$51M CVC warranty accrual in Europe.	3.5	\$330	\$1,155	A2
Ramney	Amber C.	ACR	Senior	2/10/2007	Completing the Q3 Summary Review Memorandum.	1.9	\$275	\$523	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Raney	Amber C.	ACR	Senior	2/10/2007	Creating our Summary of Audit Differences to include the prior year impact of all the Company's adjustments.	6.8	\$275	\$1,870	A2
Sheckell	Steven F.	SFS	Partner	2/10/2007	Review SOPA adjustments for updated Form 10Q	5.4	\$575	\$3,105	A2
Simpson	Jamie	JS	Senior Manager	2/10/2007	Preparation of Q3 SRM updated for Q3 SOPA adjustments.	2.4	\$470	\$1,128	A2
Raney	Amber C.	ACR	Senior	2/11/2007	Completing the Q3 Summary Review Memorandum.	3.4	\$275	\$935	A2
Raney	Amber C.	ACR	Senior	2/11/2007	Performing procedures to complete the third quarter review.	3.0	\$275	\$825	A2
Asler	Kevin F.	KFA	Partner	2/12/2007	Third quarter audit committee meeting	1.8	\$770	\$1,386	A2
Asler	Kevin F.	KFA	Partner	2/12/2007	Third quarter review related update procedures for subsequent events and changes to the Form 10-Q	5.1	\$770	\$3,927	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	General review of revised Q3 footnote and financial statement tie-out supporting documentation.	1.4	\$330	\$462	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Meeting with K. Stipp and A. Renaud re: AHG GMT 800 warranty matter	1.5	\$575	\$863	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Review PGM pricing matter accounting memorandum	0.3	\$575	\$173	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the final version of the 3rd quarter 10-Q.	1.7	\$470	\$799	A2
Miller	Nicholas S.	NSM	Manager	2/12/2007	Packard - Finalize review and testing of the Tarazona restructuring charge.	1.1	\$330	\$363	A2
Raney	Amber C.	ACR	Senior	2/12/2007	Creating our Q3 Summary of Audit Differences to include the prior year impact of all the Company's adjustments.	0.8	\$275	\$220	A2
Raney	Amber C.	ACR	Senior	2/12/2007	Performing procedures to complete the third quarter review.	4.6	\$275	\$1,265	A2
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	AHG - Performed audit of LCM Analysis for Q4. Incremental procedures required to assess valuation of inventory at known wind-down sites.	2.3	\$250	\$575	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Attend 10Q meeting for updated filing	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review SOPA adjustments for updated Form 10Q	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/12/2007	Discussion with A. Raney regarding updated cash flow template for Q3.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/12/2007	Review of updated Delphi cash flow statement for Q3.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	2/13/2007	Review of the subsequent event letter for D&T	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	2/13/2007	Technical review of the fourth quarter FASB 144 analysis	3.7	\$770	\$2,849	A2
Boehm	Michael J.	MJB	Manager	2/13/2007	General review of revised Q3 footnote and financial statement tie-out supporting documentation.	1.7	\$330	\$561	A2
Evans	Kristian G.	KGE	Staff	2/13/2007	Delphi SAS Review (FAS 144) - fixed assets	9.8	\$220	\$2,156	A2
Kane	Steven M.	SMK	Manager	2/13/2007	FAS 133 - discuss misc question on documentation with N. Miller	0.4	\$375	\$150	A2
Kennedy	Kelly	KK	Staff	2/13/2007	Clerical review of FAS 144 analysis as part of SAS 144 Review (Fixed Asset Calculations)	1.1	\$220	\$242	A2
Marold	Erick W.	EWMA	Senior	2/13/2007	Met with K. Coleman to discuss 2007 payroll payouts and audit adjustment.	2.2	\$275	\$605	A2
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review FAS 144 valuation questions	1.1	\$575	\$633	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of FAS 158 adoption memo.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of memo summarizing all 2006 activity with attrition plans.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of Q3 summary review memorandum.	2.4	\$470	\$1,128	A2
Asher	Kevin F.	KFA	Partner	2/14/2007	Technical review of the corporate related technical accounting memos	6.4	\$770	\$4,928	A2
Asher	Kevin F.	KFA	Partner	2/14/2007	Review of the valuation methods used in the FAS 144 analysis	1.6	\$770	\$1,232	A2
Boehm	Michael J.	MJB	Manager	2/14/2007	Met with A. Brazier and A. Krabill to discuss environmental accounting memorandum	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/14/2007	Review Environmental technical accounting memorandum	0.9	\$330	\$297	A2
Evans	Kristian G.	KGE	Staff	2/14/2007	Delphi SAS Review (FAS 144) - fixed assets	5.2	\$220	\$1,144	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2007	Review of KPMG FAS 144 valuation.	4.1	\$470	\$1,927	A2
Hendy	James W.	JWH	Executive Director	2/14/2007	SAS Review 144 Impairment	2.2	\$520	\$1,144	A2
Heming	Jeffrey M.	JMH	Partner	2/14/2007	Review of Thermal Division year end workpapers (CHC JV)	1.0	\$575	\$575	A2
Miller	Nicholas S.	NSM	Manager	2/14/2007	Thermal - Finalize documentation for Renault warranty reserve.	2.2	\$330	\$726	A2
Patel	Sejal	SP	Intern	2/14/2007	Tying out final Q3 numbers to support copy.	2.9	\$100	\$290	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	AH-G -Attended a meeting with A. Renaud to discuss the reasonableness of the inventory reserve at the plants that are potentially wound down and the issue with Flint personnel to obtain an understanding of the reserve. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as management's assessment of those changes.	2.4	\$230	\$600	A2
Sherrock	Justin J.	JJS	Staff	2/14/2007	Review of Delphi's FAS 144 impairment analysis.	2.9	\$220	\$638	A2
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal CVC warranty workpapers.	1.5	\$470	\$705	A2
Ashier	Kevin F.	KFA	Partner	2/15/2007	Technical review of the corporate related technical accounting memos	2.3	\$770	\$1,771	A2
Ashier	Kevin F.	KFA	Partner	2/15/2007	Review of the valuation methods used in the FASB 144 analysis	1.4	\$770	\$1,078	A2
Ashier	Kevin F.	KFA	Partner	2/15/2007	Review of the DPSS technical memo and workpapers related to the XM AR	2.3	\$770	\$1,771	A2
Evans	Kristian G.	KGE	Staff	2/15/2007	Delphi SAS Review (FAS 144) - fixed assets	3.9	\$220	\$858	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Review of KPMG FAS 144 valuation.	3.9	\$470	\$1,833	A2
Henly	James W.	JWH	Executive Director	2/15/2007	SAS Review 144 Impairment	3.8	\$520	\$1,976	A2
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Review of Thermal Division year end workpapers (CHC JV)	1.3	\$575	\$748	A2
Sherrock	Justin J.	JJS	Staff	2/15/2007	Review of Delphi's FAS 144 impairment analysis.	2.1	\$220	\$462	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with J. Henning regarding Thermal CVC warranty workpapers.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ramey regarding Watson Wyatt pension confirmation exceptions.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	AHG - Review of key accounting memos for Q4.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	E&C - Review of critical Q4 accounting memos.	3.2	\$470	\$1,504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	Review of KPMG FAS 144 valuation.	3.1	\$470	\$1,457	A2
Henly	James W.	JWH	Executive Director	2/16/2007	SAS Review 144 Impairment	2.1	\$520	\$1,092	A2
Horner	Kevin John	KJH	Staff	2/16/2007	T&I: meeting with J. Simpson to discuss Douai restructuring Q4 charge tie out.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horrer	Kevin John	KJH	Staff	2/16/2007	T&I: worked on tie out of the Douai Q4 restructuring charge support.	1.9	\$220	\$418	A2
Ramsey	Amber C.	ACR	Senior	2/16/2007	Meeting with R. Reinink to discuss the adjustments made to the Special Attrition reserves for PRP participants based on new information from Watson Wyatt.	2.1	\$275	\$578	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Prepare FAS 133 conclusion documentation	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Review of Thermal Q4 restructuring charge support for Douai and Donchery.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with B. Kolb and D. Greenbury regarding Thermal CVC warranty reserve and open items.	0.8	\$470	\$376	A2
Fitzpatrick	Michael J.	MJF	Partner	2/17/2007	Review of year-end consultation memos	3.9	\$825	\$3,218	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2007	Draft memo summarizing substantive procedures related to net book value, cashflow and other information provided by Delphi.	3.9	\$470	\$1,833	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2007	Conversation with J. Burns and J. Hendy to draw closure on procedures related to KPMG fair market value assumptions.	1.3	\$470	\$611	A2
Hemming	Jeffrey M.	JMH	Partner	2/17/2007	Saginaw - Review year end accounting memorandum re: Cadiz Restructuring	0.8	\$575	\$460	A2
Ramsey	Amber C.	ACR	Senior	2/17/2007	Revising our year-end Summary of Audit Differences.	2.3	\$275	\$633	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	Draft memo summarizing substantive procedures related to net book value, cashflow and other information provided by Delphi.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	Conversation with J. Burns and J. Hendy to draw closure on procedures related to KPMG fair market value assumptions.	0.4	\$470	\$188	A2
Hemming	Jeffrey M.	JMH	Partner	2/18/2007	T&I - Review of accounting memos and analysis of Donchery and Douai plant closings and restructurings	1.9	\$575	\$1,093	A2
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	Performed additional AHG inventory rollforward procedures (Gross margin analysis, inventory fluctuations by component, analysis of Other Cost of Good Sold). Procedures specific to valuation assertion given the wind-down nature of sites.	2.1	\$250	\$525	A2
Simpson	Jamie	JS	Senior Manager	2/18/2007	Review of Douai Q4 restructuring charge memo and related supporting worksheets.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/18/2007	Preparation of summary comparing the three Thermal restructuring charges recorded during 2006 and the triggering events for recognition.	1.7	\$470	\$799	A2
Conat	Arthur L.	ALC	Executive Director	2/19/2007	Pension and OPEB year-end valuation review	1.1	\$520	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with TAS group (re status of their review) - J. Burns, J. Hendy.	3.3	\$470	\$1,551	A2
Hendy	James W.	JWH	Executive Director	2/19/2007	SAS 144 Review	3.9	\$520	\$2,028	A2
Hemming	Jeffrey M.	JMH	Partner	2/19/2007	T&I - Review of accounting memos and analysis of Donchery and Douai plant closings and restructurings	0.8	\$575	\$460	A2
Sausi	Adrian	AS	Intern	2/19/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	10.8	\$100	\$1,080	A2
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	2/19/2007 2/19/2007	Review audit adjustment schedules Review of Donchery accounting memos and feedback to Thermal division.	1.6 0.6	\$575 \$470	\$920 \$282	A2 A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with A. Ranney regarding PRP Q4 SOPA.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with R. Reimink regarding Q4 SOPA related to PRP reserve.	1.2	\$470	\$564	A2
Burns JR	John E.	JEB	Senior Manager	2/20/2007	Draft and review FAS 144 valuation memorandum	2.1	\$470	\$987	A2
Channarro	Destiny D.	DDC	Manager Staff	2/20/2007	Tied Delphi's Derivative transaction detail to third party counterparty confirmations.	6.6	\$220	\$1,452	A2
Conat	Arthur L.	ALC	Executive Director	2/20/2007	Pension and OPEB year-end valuation review	2.4	\$520	\$1,248	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	3.3	\$470	\$1,551	A2
Hendy	James W.	JWH	Executive Director	2/20/2007	SAS 144 Review	1.8	\$520	\$936	A2
Miller	Nicholas S.	NSM	Manager	2/20/2007	Time spent preparing consultation documents for attachment to the SRM.	2.1	\$330	\$693	A2
Ranney	Amber C.	ACR	Senior	2/20/2007	Corporate-Reconciling the derivative confirmations received from the counterparty to the Company's records as there were significant discrepancies that the client could not explain.	2.3	\$275	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ramey	Amber C.	ACR	Senior	2/20/2007	Revising our year-end Summary of Audit Differences.	0.5	\$275	\$138	A2
Sanusi	Adrian	AS	Intern	2/20/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.2	\$100	\$220	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review audit adjustment schedules	1.2	\$575	\$690	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review year-end benefit plan testing workpapers	1.6	\$575	\$920	A2
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the consultation requirements on the audit	2.6	\$770	\$2,002	A2
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the PM reassessment	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the audit SRM	3.8	\$770	\$2,926	A2
Channarro	Destiny D.	DDC	Staff	2/21/2007	Discussed with A. Sanichu, the concept of Delphi's split transactions for internal reporting purposes and the process to tie numbers to third party confirmation.	0.6	\$220	\$132	A2
Channarro	Destiny D.	DDC	Staff	2/21/2007	Tied Delphi's Derivative transaction detail to third party counterparty confirmations.	3.3	\$220	\$726	A2
Conal	Arthur L.	ALC	Executive Director	2/21/2007	Pension and OPEB year-end valuation review	1.6	\$520	\$832	A2
Evans	Kristian G.	KGE	Staff	2/21/2007	Fixed Asset SAS Review (FAS 144)	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	3.2	\$470	\$1,504	A2
Miller	Nicholas S.	NSM	Manager	2/21/2007	Preparing consultation documents for attachment to the SRM.	0.9	\$330	\$297	A2
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	AHG - Meeting with A. Renaud to discuss with plants that are going to be closed, the reasonableness of the inventory reserve. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as management's assessment of those changes.	1.9	\$250	\$475	A2
Sanusi	Adrian	AS	Intern	2/21/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	1.6	\$100	\$160	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review year-end benefit plan testing workpapers	1.2	\$575	\$690	A2
Burns JR	John E.	JEB	Senior Manager	2/22/2007	Draft and review FAS 144 valuation memorandum	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	Executive Director	2/22/2007	Pension and OPEB year-end valuation review	6.4	\$520	\$3,328	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	AHG - Q4 inquiries with K. Shipp, A. Renaud, M. Rothmund and J. Henning. Related specifically to change in fact patter on GMT cluster issue and an assessment of documentation specifically related to underlying changes.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	2.1	\$470	\$987	A2
Henly	James W.	JWH	Executive Director	2/22/2007	SAS 144 Review	1.2	\$520	\$624	A2
Homer	Kevin John	KJH	Staff	2/22/2007	Corporate: updated year end warranty workpapers to document SOPA entry that was booked subsequent to our review.	0.8	\$220	\$176	A2
Ranney	Amber C.	ACR	Senior	2/22/2007	Corporate-Reconciling the derivative confirmations received from the counterparty to the Company's records as there were significant discrepancies that the client could not explain.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/22/2007	Auditing the receivable from GM for Special Attrition participants that checked the box to retire under GM's plan.	3.1	\$275	\$853	A2
Sannisi	Adrian	AS	Intern	2/22/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	1.4	\$100	\$140	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review year-end attrition plan accounting related items	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review year-end benefit plan testing workpapers	1.4	\$575	\$805	A2
Ashter	Kevin F.	KFA	Partner	2/23/2007	Technical review of the consultation requirements on the audit	1.1	\$770	\$847	A2
Conat	Arthur L.	ALC	Executive Director	2/23/2007	Pension and OPEB year-end valuation review	0.5	\$520	\$260	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	1.0	\$470	\$470	A2
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Audit Consultation call with G. Schaffert, M. Fitzpatrick, F. Gori, et al re: Delphi audit	0.8	\$575	\$460	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with G. Halleck and J. Brooks to discuss tooling amortization over/under expense issue with SAP system.	0.4	\$300	\$120	A2
Schaffert	Glen A.	GAS	Partner	2/23/2007	Review of Delphi consultation memos	0.9	\$825	\$743	A2
Kane	Steven M.	SMK	Manager	2/24/2007	FAS 133 - question on embedded derivative in royalty contracts	0.5	\$375	\$188	A2
Heming	Jeffrey M.	JMH	Partner	2/26/2007	E&C - Inquiry and discussion with B. Thelen re: SLP matter. Time incurred due to allegations of financial improprieties.	0.6	\$575	\$345	A2
Ramey	Amber C.	ACR	Senior	2/26/2007	Corporate-Documents our procedures to reconcile the derivative confirmations from the counterparties to the Company's records, as we noted significant discrepancies.	2.1	\$275	\$578	A2
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Finalized documentation related to the adequacy of the inventory reserve for the AHG plants that are going to be closed in 2007. Procedures specific to valuation assertion given the wind-down nature of sites.	3.7	\$250	\$925	A2
Sanusi	Adrian	AS	Intern	2/26/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.8	\$100	\$280	A2
Schaffert	Glen A.	GAS	Partner	2/26/2007	Review of consultation memos	2.5	\$825	\$2,063	A2
Asher	Kevin F.	KFA	Partner	2/27/2007	Review of KPMG valuation report related to the \$200 million fourth quarter impairment charge	2.3	\$770	\$1,771	A2
Fitzpatrick	Michael J.	MFJ	Partner	2/27/2007	Review of year-end consultation memos	3.1	\$825	\$2,558	A2
Ramey	Amber C.	ACR	Senior	2/27/2007	Corporate-Documents our procedures to reconcile the derivative confirmations from the counterparties to the Company's records, as we noted significant discrepancies.	3.4	\$275	\$935	A2
Sanusi	Adrian	AS	Intern	2/27/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.2	\$100	\$220	A2
Financial Remediation									
Channaro	Destiny D.	DDC	Staff	1/15/2007	Steering-Meeting with G. Imberger to discuss Tooling status and procedures to perform relating to tooling.	0.7	\$220	\$154	A2
Barwin	Kristen N.	KNB	Staff	1/29/2007	E&S CWP fixed asset remediation testing	1.4	\$220	\$308	A2
Barwin	Kristen N.	KNB	Staff	1/31/2007	E&S CWP fixed asset remediation testing	2.2	\$220	\$484	A2
A2 Corporate Project Total:								\$243,345	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barvin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	2.2	\$220	\$484	A2
Barvin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	3.6	\$220	\$792	A2
Barvin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	0.4	\$220	\$88	A2
Barvin	Kristen N.	KNB	Staff	2/3/2007	E&S - Discuss fixed asset construction in process remediation testing with M. Boehm and A. Krabill	0.8	\$220	\$176	A2
Barvin	Kristen N.	KNB	Staff	2/3/2007	E&S - Selected additional testing samples for fixed assets and construction in process due to audit differences notes.	1.8	\$220	\$396	A2
Barvin	Kristen N.	KNB	Staff	2/3/2007	E&S - Review and document additional sample of fixed asset construction in process	3.6	\$220	\$792	A2
Boehm	Michael J.	MJB	Manager	2/3/2007	Discussed CWIP remediation testing with A. Krabill and J. Henning and selected additional sample for testing.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/3/2007	Review of IAS substantive workpaper documentation performed due to material weakness in tooling function.	2.7	\$330	\$891	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Review of results of CIP remediation testing for E&S division	0.9	\$575	\$518	A2
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: updated testing of shipments for documentation for our inventory rollforward procedures performed as a result of the material weakness.	0.6	\$220	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussions with M. Boehm and K. Barvin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	0.8	\$470	\$376	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Reviewed unusual Q4 NRE adjustments and compared capitalized costs to expected balance and investigated differences.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Recalculated the 12/31/2006 NRE balance based on data included in the client prepared Excel file.	1.6	\$275	\$440	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Prepared the NRE rollforward to compare interim balances to year-end.	2.6	\$275	\$715	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of inventory test count tie-outs performed as a result of the material weakness.	2.1	\$330	\$693	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of Packard inventory rollforward work completed. Work needed due to material weakness in the inventory process.	2.2	\$330	\$726	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of the API reconciliation process filed in the workpapers, including support for all reconciling items, and tie-out to multiple subledger detail files due to material weakness.	3.8	\$330	\$1,254	A2
Pikos	Matthew C.	MCP	Senior	2/3/2007	Packard - Completing various analytical substantive audit procedures relating to the inventory balance. (expanded scope due to material weakness in internal control)	3.2	\$250	\$800	A2
Ramey	Amber C.	ACR	Senior	2/3/2007	Summarizing pension participant data results and accumulating all open questions for the client.	3.1	\$275	\$853	A2
Sheckell	Steven F.	SFS	Partner	2/3/2007	Review revised 10Q and related disclosures	1.8	\$575	\$1,035	A2
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discussion with R. Hofmann regarding fixed asset remediation testing open items	0.4	\$220	\$88	A2
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discussion with H. Smith and L. Hutchinson regarding fixed asset remediation testing.	1.0	\$220	\$220	A2
Barvin	Kristen N.	KNB	Staff	2/5/2007	E&S - Review and make selections for additional testing for fixed asset construction in process	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	E&S - Review of NRE remediation testing workpaper documentation	2.5	\$330	\$825	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Correspondence with C. Riedl regarding expanded testing of CWIP due to audit findings.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Review of remediation of previous failure to consider changes of project estimates to complete within NRE calculation at E&S division.	1.7	\$330	\$561	A2
Horne	Kevin John	KJH	Staff	2/5/2007	Packard: worked on clearing review notes from J. Henning on accounts receivable and the billing reserve testing. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	2.1	\$220	\$462	A2
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Discussions with M. Boehm and K. Barvin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Discussion of the status of the E&S tooling remediation testing and the SAS 65 review of tooling remediation testing with M. Boehm.	1.3	\$470	\$611	A2
Patel	Sejal	SP	Intern	2/5/2007	Verifying inventory price- testing within E-Dacor system for Packard Division	3.9	\$100	\$390	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with A. Ranney regarding open items/issues with pension participant data testing.	0.6	\$470	\$282	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Meeting with M. Boehm and A. Krabill regarding fixed asset remediation open items	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Discussion with M. Boehm regarding fixed asset construction in process remediation testing open items	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Create revised open items list for fixed assets remediation testing	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Complete documentation of CWIP observed as part of remediation testing related to audit adjustment.	2.6	\$220	\$572	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Prepare documentation of CWIP observed as part of remediation testing related to audit adjustment.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Met with K. Barwin and A. Krabill to discuss fixed asset remediation testing open items.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Review of fixed asset remediation testing workpaper documentation and related discussions with K. Barwin.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	Walked D. Chianaro through IAS substantive workpapers performed due to Tooling material weakness.	1.6	\$330	\$528	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Conf. call with M. Hatzfeld regarding status of specific Powertrain audit issues (warranty, tooling, PP&E), which are part of material weakness.	0.6	\$575	\$345	A2
Hornet	Kevin John	KJH	Staff	2/6/2007	Packard: sent follow-up request for shipping testing to C. Zentil to obtain shipping documentation that was requested in December. (increased sample size due to material weakness)	0.2	\$220	\$44	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	2/6/2007	Packard: updated open shipments listing and sent to C. Zerull for him to follow-up on to obtain shipping documentation. (increased sample size due to material weakness)	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - meeting with PwC to discuss control deficiencies in round 2 of fixed asset/tooling process	1.3	\$300	\$390	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	E&S - Meeting with M. Boehm and K. Barwin regarding fixed asset remediation open items	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussion of the status of the E&S tooling remediation testing and the SAS 65 review of tooling remediation testing with M. Boehm	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussions with M. Boehm and K. Barwin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	1.4	\$470	\$658	A2
Marold	Erick W.	EW	Senior	2/6/2007	Met with J. Hunt to discuss environmental remediation plans.	1.6	\$275	\$440	A2
Raney	Amber C.	ACR	Senior	2/6/2007	Meeting with K. Cobb and S. Smith to go over an update of pension participant data testing.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including E&Y's validation of control deficiency remediation.	3.2	\$250	\$800	A2
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	2/6/2007	Review revised 10Q and related disclosures Meeting with S. Smith, J. DeMarco and K. Cobb regarding pension participant data testing open items.	3.5 0.9	\$575 \$470	\$2,013 \$423	A2 A2
Yang Barwin	Jinglu Kristen N.	JY KNB	Senior Staff	2/6/2007	E&S - Working on tooling remediation testing E&S - Discuss status of remediation testing and related open items with C. Riedl	3.2 1.6	\$250 \$220	\$800 \$352	A2 A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Finalize documentation related to Construction in Process audit adjustment	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&C - Review documentation for additional selections for fixed assets. Incremental procedures required due to insufficient management's testing scope.	1.2	\$220	\$264	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of fixed asset remediation testing workpaper documentation.	2.2	\$330	\$726	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MB	Manager	2/7/2007	Conference call with R. Hoffmann, M. Wilkes and A. Jackson regarding delays in client assistance and remediation testing performed by E&S.	0.7	\$330	\$231	A2
Boehm	Michael J.	MB	Manager	2/7/2007	Call with G. Ward to discuss IAS substantive testing due to material weakness related to tooling for E&S division, open issues with client and findings in testing.	0.8	\$330	\$264	A2
Boehm	Michael J.	MB	Manager	2/7/2007	Preparation of memorandum related to CWP audit adjustment at E&S division.	1.4	\$330	\$462	A2
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: meeting with N. Miller to go over status of clearing review notes for receivables and billing reserve. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: worked on clearing review notes from J. Henning on year end accounts receivable and the billing reserve from interim. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.3	\$220	\$286	A2
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	1.2	\$300	\$360	A2
Ramsey	Amber C.	ACR	Senior	2/7/2007	Meeting with S. Smith to discuss questions related to participant data testing.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Met with G. Halleck to discuss the Tooling rollover and gain an understanding. Incremental time due to deficiencies in controls	2.3	\$220	\$506	A2
Yang Barwin	Jinglu Kristen N.	JY KNB	Senior Staff	2/7/2007 2/8/2007	E&S - Working on tooling remediation testing E&S - Documentation of audit adjustment related to construction in process including recalculation of client-prepared extrapolation.	2.4 3.8	\$250 \$220	\$600 \$836	A2 A2
Boehm	Michael J.	MB	Manager	2/8/2007	E&S - Review of fixed asset remediation testing worksheet documentation.	0.7	\$330	\$231	A2
Boehm	Michael J.	MB	Manager	2/8/2007	Preparation of memorandum related to CWP audit adjustment at E&S division.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of IAS substantive workpaper documentation performed due to material weakness in tooling function.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Call with C. Riedl to discuss expanded sample of CWP testing due to audit findings.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Conference call with R. Hoffmann, M. Wilkes and A. Jackson regarding delays in client assistance and remediation testing performed by E&Y.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of good/services received not invoiced analytic remediated at year-end based on interim audit findings.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Discussion with K. Bellis and E. Marold regarding good/services received not invoiced analytic remediated at year-end based on interim audit findings.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Conference call with J. Hunt, Haley & Aldrich and ERM to discuss environmental remediation procedures at sites with significant 2006 adjustments.	1.7	\$330	\$561	A2
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Prepare analysis for tooling amortization testing as a result of deficiencies in controls.	0.3	\$300	\$90	A2
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Prepare tooling memo summarizing procedures performed as a result of control deficiencies.	0.4	\$300	\$120	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to go over testing for Ford pricing issues in relation to accounts receivable testing. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to discuss Ford pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horne	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to discuss the billing reserve memo and status of accounts receivable review notes. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.8	\$220	\$176	A2
Horne	Kevin John	KJH	Staff	2/8/2007	Packard: conference call with C. High and N. Miller. to discuss Ford pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.9	\$220	\$198	A2
Horne	Kevin John	KJH	Staff	2/8/2007	Packard: completed the year end billing reserve memo to discuss pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.6	\$220	\$352	A2
Horne	Kevin John	KJH	Staff	2/8/2007	Packard: worked on clearing review notes from J. Henning for accounts receivable and billing reserve. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	2.6	\$220	\$572	A2
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	0.6	\$300	\$180	A2
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - meeting with PwC to discuss round 2 control deficiencies related to the revenue process	0.8	\$300	\$240	A2
Marold	Erick W.	EWV	Senior	2/8/2007	E&S - Prepared the year-to-date liabilities subject to compromise rollover from the data provided to us by E&S.	2.3	\$275	\$633	A2
Patel	Sejal	SP	Intern	2/8/2007	Tying out Ford prices issues for Packard Division. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.6	\$100	\$60	A2
Simpson	Janie	JS	Senior Manager	2/8/2007	Discussion with N. Miller regarding Thermal tooling amortization Q4 adjustments.	0.5	\$470	\$235	A2
Yang	Jinglu	JY	Senior	2/8/2007	E&S - Working on tooling remediation testing	0.4	\$250	\$100	A2
Barvin	Kristen N.	KNB	Staff	2/9/2007	E&S - Make additional fixed asset selection and discuss with C. Riedl	2.4	\$220	\$528	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/9/2007	Review of IAS substantive worksheet documentation performed due to material weakness in tooling function.	0.8	\$330	\$264	A2
Homer	Kevin John	KJH	Staff	2/9/2007	Packard: updated the year end billing reserve memo to reflect changes made by N. Miller (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/9/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	0.7	\$300	\$210	A2
Marold	Erick W.	EWK	Senior	2/9/2007	E&S - Discussed with A. Jackson, K. Bellis, M. Wilkes and M. Boehm the 2007 accrued AP adjustment. This issue was extensively discussed and concluded on as part of the 2006 audit.	2.2	\$275	\$605	A2
Kearns	Matthew R.	MRK	Senior	2/10/2007	E&C -Reviewing control deficiency tracker related to E&C	2.1	\$300	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of E&S fixed asset remediation testing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of E&S tooling remediation testing and matters noted to date.	0.5	\$470	\$235	A2
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Discuss fixed asset remediation open items with M. Boehm	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Fixed asset remediation testing data gathering	2.6	\$220	\$572	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	Discussed special tools testing status (remediation testing) with G. Ward.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	Preparation of memorandum detailing special tools conclusions at E&S.	2.1	\$330	\$693	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/12/2007	Packard - Review of year-end inventory physical inventory observation worksheets. (incremental time due to expanded sample size due to material weakness)	4.3	\$470	\$2,021	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	E&S - Review listing of open items for remediation and substantive testing for communication to AFD & FD.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of E&S tooling remediation testing and matters noted to date.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Wrap up of documentation on the CVC warranty charge.	1.2	\$330	\$396	A2
Ramey	Amber C.	ACR	Senior	2/12/2007	Reviewing the participant data confirmation sent by Watson Wyatt.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/12/2007	E&C - Met with G. Halleck to discuss the tooling cost roll-forward. Incremental time required due to unuseable format of requested deliverable and deficiencies in controls.	3.8	\$220	\$836	A2
Saimoua	Omar Issam	OIS	Staff	2/12/2007	E&C - Performed work related to the cost roll forward for tooling and obtained an understanding. Incremental time required due to unuseable format of requested deliverable and deficiencies in controls.	6.3	\$220	\$1,386	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review and discuss Item 9a disclosure with D. Bayles	0.4	\$575	\$230	A2
Barvin	Kristen N.	KNB	Staff	2/13/2007	E&S - Discuss fixed asset remediation testing open items with C. Riedl	1.2	\$220	\$264	A2
Boehm	Michael J.	MB	Manager	2/13/2007	E&S - Discuss fixed asset remediation open items with K. Barvin	0.8	\$330	\$264	A2
Boehm	Michael J.	MB	Manager	2/13/2007	Discussed special tools testing status (remediation testing) with G. Ward.	0.3	\$330	\$99	A2
Homer	Kevin John	KJH	Staff	2/13/2007	Packard: sent follow-up request to Packard for shipping support still needed for our inventory testing. (increased sample size due to material weakness)	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	2/13/2007	Packard: updated responses to review notes from J. Henning for accounts receivable and the billing reserve.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	2/13/2007	Packard: tied out purchase prices from Ford finalized purchase orders to our testing of other receivables.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.3	\$220	\$286	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing incremental independent control testing prepared by E&Y staff related to the expenditures process. Incremental time due to original scope of management's test plan was insufficient and rework was required.	1.8	\$300	\$540	A2
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	E&S - Review listing of open items for remediation and substantive testing for communication to AFD & FD.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of E&S fixed asset remediation testing.	0.8	\$470	\$376	A2
Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Met with G. Halleck to gain an understanding of the tooling cost roll forward. Incremental time due to deficiencies in controls	3.8	\$220	\$836	A2
Shackell	Steven F.	SFS	Partner	2/13/2007	Review and discuss Item 9a disclosure with D. Bayles	1.2	\$575	\$690	A2
Boehn	Michael J.	MBJ	Manager	2/14/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.4	\$330	\$132	A2
Henning	Jeffrey M.	JMH	Partner	2/14/2007	E&S - Review year end audit workpapers related to remediation of inventory reserves and ER&D	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of E&S tooling remediation testing and matters noted to date.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of E&S fixed asset remediation testing.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	2/14/2007	Thermal - Finalize documentation on Thermal tooling amortization testing performed as a result of control deficiencies.	2.3	\$330	\$759	A2
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Corporate-Updated a deficiency tracker received from the client.	0.6	\$140	\$84	A2
Barvin	Kristen N.	KNB	Staff	2/15/2007	E&S - Discuss open items with C. Riedl and obtained client support from share point website	2.2	\$220	\$484	A2
Boehn	Michael J.	MBJ	Manager	2/15/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.2	\$330	\$66	A2
Boehn	Michael J.	MBJ	Manager	2/15/2007	Reviewed and discussed SOPA adjustment related to fixed assets and accumulated depreciation at E&S with R. Hofmann.	1.3	\$330	\$429	A2
Gerber	Katherine A.	KAA	Senior	2/15/2007	T&I - Complete tooling approach memo summarizing procedures performed as a result of deficiencies.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hemning	Jeffrey M.	JMH	Partner	2/15/2007	Review of Packard division year end workpapers - relates specifically to incremental rollover procedures/expanded scope in rollover period due to material weakness.	0.9	\$575	\$518	A2
Horner	Kevin John	KJH	Staff	2/15/2007	Packard: meeting with N. Miller to go over testing of Mercedes shipping support for our testing of shipments in the rollover period - relates specifically to incremental rollover procedures/expanded scope in rollover period due to material weakness.	0.4	\$220	\$88	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S fixed asset manual journal entry matter.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S fixed asset remediation testing workpapers.	1.4	\$470	\$658	A2
Miller	Nicholas S.	NSM	Manager	2/15/2007	Packard - Review of inventory rollover work required as a result of the material weakness.	4.5	\$330	\$1,485	A2
Ramsey	Amber C.	ACR	Senior	2/15/2007	Documenting results of Pension/OP&B participant data testing.	4.3	\$275	\$1,183	A2
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review of material weakness disclosures and conclusions	1.4	\$575	\$805	A2
Barvin	Kristen N.	KNB	Staff	2/16/2007	E&S - Discuss and review open items for fixed asset additions and construction in process remediation testing with C. Riedl	0.8	\$220	\$176	A2
Barvin	Kristen N.	KNB	Staff	2/16/2007	E&S - Document the fixed asset additions remediation testing	2.2	\$220	\$484	A2
Boehm	Michael J.	MBJ	Manager	2/16/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.2	\$330	\$66	A2
Boehm	Michael J.	MBJ	Manager	2/16/2007	E&S - Conference call with A. Jackson and R. Hofmann regarding audit open items and remediation testing requests.	0.6	\$330	\$198	A2
Hemning	Jeffrey M.	JMH	Partner	2/16/2007	Review and comment on material weakness disclosures in Draft form 10-K.	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Review of E&S tooling remediation testing.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Meeting with D. Bayles, K. St. Romain and M. Fawcett to discuss the Company's 404 deficiencies, aggregation and control reporting.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of the Packard inventory workpapers performed as a result of the material weakness with M. Hatzfeld.	3.7	\$330	\$1,221	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review of material weakness disclosures and conclusions	3.6	\$575	\$2,070	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with S. Sheckell regarding participant data testing confirmation results.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Conf. call with C. Hodges (from Watson Wyatt) and A. Ranney to discuss follow up questions on pension participant data confirmation.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager						
Asher	Kevin F.	KFA	Partner	2/17/2007	Review of the material weakness disclosures in the Company's Item 9 section of the Form 10-K and related research	3.4	\$770	\$2,618	A2
Barvin	Kristen N.	KNB	Staff	2/17/2007	E&S - Document expanded sample of Construction in Process cost accumulation testing due to audit differences identified	2.8	\$220	\$616	A2
Barvin	Kristen N.	KNB	Staff	2/17/2007	E&S - Documented fixed asset additions remediation testing	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	2/17/2007	Executed remediation testing related to Tooling rebuild activity.	1.2	\$330	\$396	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	T&I - Review of testing of customer owned tooling balances and amortization performed as a result of deficiencies in controls.	2.2	\$575	\$1,265	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review of additional Packard inventory testing given weaknesses in accounting system	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review results of testing of Company's 15 key controls designed to address divisional material weakness areas	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review and comment on Form 10-K Items 8 and 9A - summary of mgt's testing and material weaknesses	2.3	\$575	\$1,323	A2
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of E&S tooling remediation testing	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review management report and related material weaknesses	3.2	\$575	\$1,840	A2
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of exceptions noted in our participant data testing.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/18/2007	E&S - Review of I/C Delco cycle count remediation testing worksheet documentation.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	2/18/2007	Walked J. Henning through ER&D remediation testing worksheets and memo	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	E&C - Additional time reviewing tooling rollforward documentation provided by Delphi as a result of control deficiencies.	2.2	\$470	\$1,034	A2
Henning	Jeffrey M.	JMH	Partner	2/18/2007	E&S - Review Engineering, Research and development remediation audit work - E&S division	1.8	\$575	\$1,035	A2
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Review of additional Packard inventory testing given weaknesses in accounting system	2.8	\$575	\$1,610	A2
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of E&S fixed asset remediation testing	1.1	\$470	\$517	A2
Pikos	Matthew C.	MCP	Senior	2/18/2007	Packard - Meeting and discussion with J. Henning regarding the execution of our audit strategy related to the inventory balance due to material weakness.	4.1	\$250	\$1,025	A2
Sainoua	Omar Issam	OIS	Staff	2/18/2007	E&C - Additional time reviewing the accum. tooling roll-forward due to deficiencies in controls.	5.8	\$220	\$1,276	A2
Asher	Kevin F.	KFA	Partner	2/19/2007	Review and research related to the 2006 Item 8 and 9a disclosures	2.6	\$770	\$2,002	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Participated in 15 Key Control call with F. Wan and M. Fawcett.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Detail review of expanded CWP cost accumulation sample performed in response to identified control deficiencies.	1.7	\$330	\$561	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Preparation of tooling remediation testing worksheets for E&S division.	1.8	\$330	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	E&C - Review of tooling rollforward documentation provided by Delphi due to control deficiencies.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review of additional Packard inventory testing given weaknesses in accounting system	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Conf call with D. Bayles, T. Timko, K. Asher, and S. Shekell re: item 8 and 9 disclosure of material weaknesses/changes in controls	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of E&S fixed asset remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of E&S tooling remediation testing.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sainoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Met with G. Halleck to discuss the accum tooling roll-forward. Increment due to deficiencies in controls.	3.7	\$220	\$814	A2
Sheckell	Steven F.	SFS	Partner	2/19/2007	Review management report and related material weaknesses	3.4	\$575	\$1,955	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of audit procedures related to the tooling material weakness at the operating divisions	2.2	\$770	\$1,694	A2
Boehn	Michael J.	MIJ	Manager	2/20/2007	Follow up with F. Wan regarding 15 key control execution in Q4.	0.4	\$330	\$132	A2
Boehn	Michael J.	MIJ	Manager	2/20/2007	Discussed impact of model year discrepancies on tooling remediation testing with K. Asher, S. Sheckell and A. Krabill.	0.7	\$330	\$231	A2
Boehn	Michael J.	MIJ	Manager	2/20/2007	Met with J. Nicol to assist in SAS 65 review of management's remediation testing of E&S tooling.	1.3	\$330	\$429	A2
Boehn	Michael J.	MIJ	Manager	2/20/2007	Preparation of memorandum documenting tooling remediation testing conclusions.	1.4	\$330	\$462	A2
Boehn	Michael J.	MIJ	Manager	2/20/2007	Preparation of tooling remediation testing workpapers for E&S division.	1.7	\$330	\$561	A2
Chamorro	Destiny D.	DDC	Staff	2/20/2007	E&C-Reviewed and reperfomed PwC work relating to Tooling. Incremental time incurred related to deficiencies noted in PwC testing.	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	Participation in 15 key control meetings for Seginaw, Packard and Powertrain divisions.	2.9	\$470	\$1,363	A2
Henning	Jeffrey M.	JMH	Partner	2/20/2007	Review of Packard year end additional audit procedures responsive to the material weaknesses in the control environment.	3.4	\$575	\$1,955	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Conference call with Delphi ICC and Sag ICC regarding 15 key controls.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Preparation for ICC call regarding 15 key controls.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of E&S tooling model year issue.	2.4	\$470	\$1,128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Conference call with M. Boehm and R. Hoffman to discuss E&S tooling model year matters.	0.4	\$470	\$188	A2
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Met with G. Halleck to discuss the accun tooling rolforward and the reconciliation of the lead sheet as a result of control deficiencies.	3.9	\$220	\$858	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Prepare summary memorandum related to material weaknesses	1.4	\$575	\$805	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review tooling related material weaknesses	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of pension census data reconciliation from SAP to Fidelity to Watson Wyatt.	1.7	\$470	\$799	A2
Tau	King-Sze	KST	Senior	2/20/2007	Conference call with Delphi and PwC representatives regarding 15 key controls.	0.8	\$275	\$220	A2
Ashier	Kevin F.	KFA	Partner	2/21/2007	Review of the audit documentation and conclusion memo related to the 2006 material weaknesses	3.4	\$770	\$2,618	A2
Boehm	Michael J.	MJB	Manager	2/21/2007	Participated on 15 Key Control conference call with M. Wilkes and M. Fawcett.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/21/2007	Preparation of memorandum documenting tooling remediation testing conclusions for E&S.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	E&C - Review of tooling rolforward documentation provided by Delphi as a result of control deficiencies.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Drafting and review of internal controls summary memorandum	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review and provide comments on Items 8 and 9a	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Conference call with R. Hofmann and M. Boehm to discuss differences noted in our E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Working with J. Nicol to agree all E&Y deficiencies reported to the Company's tracker.	1.9	\$470	\$893	A2
Marold	Erick W.	EWMM	Senior	2/21/2007	E&S - Finalization of NRE remediation testing based on J. Henning's review.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Met with G. Halleck to discuss open items in the roll-forward process as a result of deficiencies in controls.	3.5	\$220	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sainoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Additional time testing tooling accounts due to deficiencies in E&C's controls.	5.6	\$220	\$1,232	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review management report and related material weaknesses	0.9	\$575	\$518	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Prepare summary memorandum related to material weaknesses	7.5	\$575	\$4,313	A2
Simpson	Jamie	JS	Senior Manager	2/21/2007	Conf call with Internal control group and Thermal to discuss 15 key control procedures at year-end.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with A. Ranney regarding participant data testing issues.	1.7	\$470	\$799	A2
Asher	Kevin F.	KFA	Partner	2/22/2007	Review and research related to the 2006 Item 8 and 9a disclosures	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MB	Manager	2/22/2007	Accumulation of deficiencies related to Corporate Accounting audit adjustments.	1.8	\$330	\$594	A2
Boehm	Michael J.	MB	Manager	2/22/2007	Walked J. Henning through the E&S Tooling remediation testing workpapers.	0.9	\$330	\$297	A2
Boehm	Michael J.	MB	Manager	2/22/2007	Preparation of tooling remediation testing workpapers for E&S division.	1.4	\$330	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Discussion with J. Brooks and G. Halleck to discuss tooling amortization and status of Company review of 2006 expense to address deficiencies in controls.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review of E&S tooling remediation testing workpapers.	3.0	\$575	\$1,725	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review of E&S division additional procedures relating to fixed assets and CWIP	1.5	\$575	\$863	A2
Horner	Kevin John	KJH	Staff	2/22/2007	Packard: updated the Packard control deficiency tracker.	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing tooling workpapers with staff, in preparation of engagement executive review. Time incurred related to remediation of control deficiencies.	1.4	\$300	\$420	A2
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing tooling workpapers with engagement executives. Time incurred related to remediation of control deficiencies.	1.8	\$300	\$540	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Conference call with R. Jobe to discuss the 15 key control call.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	E&S 15 Key control meetings with M. Fawcett, M. Wilkes and M. Boehm.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Conference call with R. Hoffmann and M. Boehm to discuss differences noted in our E&S tooling remediation testing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Meeting with K. Asker, S. Sheckell and M. Boehm to discuss differences noted in our E&S tooling remediation testing and audit approach.	0.7	\$470	\$329	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Met with A. Krabill regarding deficiency tracker.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Ensured division control deficiencies were added to the deficiency aggregation tracker.	3.1	\$140	\$434	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Ensured international control deficiencies were added to the deficiency aggregation tracker.	3.8	\$140	\$532	A2
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG - Meeting with the Corporate SOX group related to the Q4 15 Key Controls	0.9	\$250	\$225	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review management report and related material weaknesses	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Prepare summary memorandum related to material weaknesses	2.3	\$575	\$1,323	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with M. Boehm regarding Corporate deficiencies.	0.7	\$470	\$329	A2
Boehm	Michael J.	MJB	Manager	2/23/2007	E&S - Participated in 15 Key Control and quarterly inquiries meeting with R. Jobe, M. Wilkes, R. Hoffmann, M. McWhorter, A. Krabill and J. Henning.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/23/2007	Completed documentation of corporate deficiencies.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	E&C - Discussion with J. Brooks and G. Halleck to discuss tooling amortization and status of Company review of 2006 expense due to deficiencies in controls.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Drafting of required communication letter to Delphi management related to 2006 Material Weaknesses.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with PwC to review results of tooling amortization testing, due to client system errors. Errors contribute to material weakness.	0.7	\$300	\$210	A2
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with PwC to review results of tooling amortization testing, due to client system errors.	0.9	\$300	\$270	A2
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Working with J. Nicol to agree all E&Y deficiencies reported to the Company's tracker.	0.9	\$470	\$423	A2
Miller	Nicholas S.	NSM	Manager	2/23/2007	Packard - Research FAS 52 to determine accounting impact on Promotora investment. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	1.2	\$330	\$396	A2
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Met with J. Simpson regarding summary of control deficiencies.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Ensured division control deficiencies were added to the deficiency aggregation tracker.	3.9	\$140	\$546	A2
Sainoua	Omar Issam	OIS	Staff	2/23/2007	E&C - Incremental time meeting with J. Brooks, M., G. Hallock and M. Kearns to discuss the amortization of special tools due to deficiencies in controls.	2.9	\$220	\$638	A2
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with A. Ramey regarding pension reconciliations of census data.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/23/2007	Review of Corporate deficiency list.	0.4	\$470	\$188	A2
Boehm	Michael J.	MJB	Manager	2/24/2007	Completed documentation of tooling remediation testing substantive workpapers for E&S.	1.1	\$330	\$363	A2
Heming	Jeffrey M.	JMH	Partner	2/24/2007	Packard - Review reconciliation of investment in Promotora and related accounting matters (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of final E&S tooling remediation workpapers.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Finalize audit and conclusions on the Promotora joint venture. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	4.4	\$330	\$1,452	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent walking K. Asher through Packard inventory files as a result of the material weakness	0.7	\$330	\$231	A2
Ramey	Anther C.	ACR	Senior	2/24/2007	Writing a memo to document our testing procedures over the Pension, OPEB and SERP participant data	4.3	\$275	\$1,183	A2
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Packard - Review reconciliation of investment in Promotora and related accounting matters (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.6	\$575	\$345	A2
Marold	Erick W.	EWM	Senior	2/25/2007	E&S - Updated accounts payable audit work based on revised documentation received from the division related to lag analysis remediation.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of pension participant data testing memo summarizing procedures performed as a result of the material weakness.	1.3	\$470	\$611	A2
Boehm	Michael J.	MDJ	Manager	2/26/2007	Completed documentation of tooling remediation testing substantive workpapers for E&S.	1.2	\$330	\$396	A2
Craig	Tashawna N.	TNC	Staff	2/26/2007	Prepared Summary of Control Deficiencies binder for J. Henning	1.4	\$140	\$196	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Packard - Review of Promotora JV investment reconciliation (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.4	\$575	\$230	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Review of final material weakness remediation memorandum from Company	1.2	\$575	\$690	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Reconcile SOCD with management's version.	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Draft summary memorandum regarding control deficiency evaluation	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Review Company prepared summary of control deficiencies for completeness and assessment of aggregation model	2.5	\$575	\$1,438	A2
Horner	Kevin John	KJH	Staff	2/26/2007	Packard: meeting with M. Hatzfeld to walk him through cost of sales relief journals for our inventory rollforward testing. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: helped J. Nicol with the sorting of the final control deficiency tracker.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Met with A. Krabill regarding deficiency testing	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Correspondence with M. Fawcett regarding control deficiencies	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Documented deficiency testing.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Traced and agreed deficiencies from divisional deficiency listings to the deficiency aggregation tracker.	2.2	\$140	\$308	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Searched for international deficiencies within the deficiency aggregation tracker.	3.5	\$140	\$490	A2
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review material weakness conclusions and related memos	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of participant data testing memo summarizing testing performed as a result of material weakness.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of reconciliation of census data from Fidelity to Watson Wyatt.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	2/27/2007	Review of the summary of control deficiencies	2.1	\$770	\$1,617	A2
Heming	Jeffrey M.	JMH	Partner	2/27/2007	Review of SOCD and Summarization	2.2	\$575	\$1,265	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Edited and adjusted control deficiency memorandum.	2.9	\$140	\$406	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Met with A. Krabill regarding control deficiencies	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Met with M. Fawcett regarding control deficiencies.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Edited deficiency tracker.	1.7	\$140	\$238	A2
Sheckell	Steven F.	SFS	Partner	2/27/2007	Review material weakness conclusions and related memos	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of participant data testing exceptions and documentation.	1.8	\$470	\$846	A2
A2 Financial Remediation Project Total:						<u>459.1</u>		<u>\$163,692</u>	
II Remediation									
Pacella	Shannon M.	SMP	Manager	2/3/2007	Reviewed Management's remediation testing for SAP and validated that all open deficiencies reconciled to 2006 open deficiency listing.	3.8	\$330	\$1,254	A2
Pacella	Shannon M.	SMP	Manager	2/3/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	3.9	\$330	\$1,287	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	2/5/2007	Conference call with J. Piazza and M. Harris, S. Pacella and A. Tanner re ITGC update discussions and evaluation of deficiencies	2.1	\$575	\$1,208	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Discussion with K. Cash to discuss status of SAP substantive procedures and impact to key application controls.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Prepare outline of status of IT SAP substantive procedures for discussion with K. Cash	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Prepare meeting materials for meeting with SOX PMO to discuss IT deficiency remediation status and management's assessment process.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Attend meeting with J. Piazza, M. Harris, B. Garvey, A. Tanner, and K. Cash to discuss IT remediation status and feedback on management's assessment.	1.7	\$330	\$561	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Provide feedback to M. Stille to assist in concluding remediation testing.	2.1	\$330	\$693	A2
Stille	Mark Jacob	MJS	Staff	2/5/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	3.3	\$250	\$825	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Meeting with S. Pacella to discuss open deficiencies	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Huffman	Derek T.	DTH	Senior	2/6/2007	Re-testing required due to deficiencies found in initial testing	3.6	\$275	\$990	A2
Pacella	Shannon M.	SMP	Manager	2/6/2007	Discuss with M. Stille issues with remediation testing.	3.7	\$330	\$1,221	A2
Pacella	Shannon M.	SMP	Manager	2/6/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	3.8	\$330	\$1,254	A2
Stille	Mark Jacob	MJS	Staff	2/6/2007	Discussion with S. Pacella to understand SAP/Workstream interface.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Staff	2/6/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	3.6	\$250	\$900	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Meeting with A. Bianco to discuss SAP 2007 role re-design process.	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/7/2007	Meeting with C. Fenton (E&S), E. Marold and M. Stille to discuss SAP/Workstream interface.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	SOD meeting with A. Bianco and J. Simpson to discuss compensating control reliance.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Discuss with M. Stille issues with remediation testing.	1.2	\$330	\$396	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	2.3	\$330	\$759	A2
Huffman	Derek T.	DTH	Senior	2/8/2007	Re-testing required due to deficiencies found in initial testing.	3.4	\$275	\$935	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Meet with D. Huffman to discuss status of SAP remediation testing and final conclusion on deficiencies.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Discuss with M. Stille issues with remediation testing.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Final review and consolidation of E&Y identified deficiencies.	2.8	\$330	\$924	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with S. Pacella and L. Schwandt regarding CCID substantive testing.	0.4	\$470	\$188	A2
Stille	Mark Jacob	MJS	Staff	2/8/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	5.5	\$250	\$1,375	A2
Stille	Mark Jacob	MJS	Staff	2/8/2007	Updating of SOCD to include additional Workstream and GM issues identified.	1.2	\$250	\$300	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Meet with D. Huffman to discuss status of SAP remediation testing and final conclusion on deficiencies.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Discuss with M. Stille issues with remediation testing.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Reviewed CCID conflicts identified with the corresponding compensating controls mapping for completion of CCID substantive procedures.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Final review and consolidation of E&Y deficiencies for IT.	3.5	\$330	\$1,155	A2
Stille	Mark Jacob	MJS	Staff	2/9/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	2.3	\$250	\$575	A2
Stille	Mark Jacob	MJS	Staff	2/9/2007	Updating of SOCD to include additional Workstream and GM issues identified.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	2/9/2007	Meeting with S. Pacella to discuss open deficiencies	0.6	\$520	\$312	A2
Pacella	Shannon M.	SMP	Manager	2/10/2007	Reviewed Management's final consolidation of deficiencies to provide feedback on status (open, closed, in process).	2.1	\$330	\$693	A2
Huffman	Derek T.	DTH	Senior	2/12/2007	Follow-up testing of items required due to deficiencies found in initial SAP testing.	2.9	\$275	\$798	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Prepared meeting materials for status update with the IT SOX PMO to discuss management's assessment and final deficiency status.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Attend IT SOX Update meeting with J. Piazza, M. Harris, K. Cash and A. Tanner to discuss management's assessment and final deficiency status.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	3.1	\$330	\$1,023	A2
Stille	Mark Jacob	MJS	Staff	2/12/2007	Documentation of interface walkthrough for SAP and Workstream.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Staff	2/12/2007	Documentation and completion of DITGC and walkthroughs for Workstream application.	3.4	\$250	\$850	A2
Stille	Mark Jacob	MJS	Staff	2/12/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	3.8	\$250	\$950	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with S. Pacella and K. Cash to discuss management assessment and deficiency evaluation	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	2/13/2007	Call with T. Ellis to discuss status on Packard remediation testing and final workpaper preparation.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/13/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	7.2	\$330	\$2,376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with S. Pacella regarding SAP HR deficiencies and internal audit report on HR findings.	0.4	\$470	\$188	A2
Stille	Mark Jacob	MJS	Staff	2/13/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	1.1	\$250	\$275	A2
Stille	Mark Jacob	MJS	Staff	2/13/2007	Documentation of interface walkthrough for SAP and Workstream.	5.3	\$250	\$1,325	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Meet with J. Simpson to perform substantive testing for the CCID issue.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Call with T. Ellis to discuss status on Packard remediation testing and final workpaper preparation.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Work with M. Stille to address questions with documentation to support remediation testing.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Review remediation workpapers for Packard	1.2	\$330	\$396	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Review Packard substantive testing procedures for the issues identified - programmer access to production.	1.4	\$330	\$462	A2
Simpson	Jamie	JS	Senior Manager	2/14/2007	Meeting with S. Pacella regarding CCID substantive testing results and documentation.	1.6	\$470	\$752	A2
Pacella	Shannon M.	SMP	Manager	2/15/2007	Meeting with A. Bianco and J. Simpson to discuss Management's status with SOD testing.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/15/2007	Work with M. Stille to address questions with documentation to support remediation testing.	1.1	\$330	\$363	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Conf. call with A. Bianco and S. Pacella to discuss segregation of duties testing status.	0.5	\$470	\$235	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Prepare audit workprogram to test SOD controls	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Meeting with J. Simpson to discuss E&Y remediation testing of the SOD controls.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Work with M. Stille to address questions with documentation to support remediation testing.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Meeting with M. Harris to discuss Management's assessment of open deficiencies.	2.4	\$330	\$792	A2
Stille	Mark Jacob	MJS	Staff	2/16/2007	Updating of SOCD to include additional deficiencies for Workstream.	0.6	\$250	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/16/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	1.1	\$230	\$275	A2
Pacella	Shannon M.	SMP	Manager	2/17/2007	Prepare IT ineffectiveness conclusion memo to explain procedures performed.	3.6	\$330	\$1,188	A2
Pacella	Shannon M.	SMP	Manager	2/18/2007	Prepare IT ineffectiveness conclusion memo to explain procedures performed.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	2/18/2007	Prepare SAP Memo to document deficiencies and our audit response to address them.	2.4	\$330	\$792	A2
Cash	Kevin L.	KLC	Partner	2/19/2007	Conference call re final disposition of ITGC issues and evaluation with J. Piazza and M Harris	1.6	\$575	\$920	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Prepare memorandum to document additional procedures performed due to ITGC ineffectiveness to support 2006 audit procedures for inclusion in the worksheet file.	2.0	\$330	\$660	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Review remediation testing	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Attend meeting with IT SOX PMO to discuss deficiency aggregation and management's assessment. Attendees: J. Piazza, M. Harris, A. Tanner, K. Cash, and PwC.	1.3	\$330	\$429	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with S. Pacella to discuss management assessment and deficiency evaluation	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	2/20/2007	Review remediation testing	2.9	\$330	\$957	A2
Tanner	Andrew J.	AJT	Senior Manager	2/20/2007	Updates to IT Conclusion memo regarding deficiencies and substantive procedures performed.	0.7	\$520	\$364	A2
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of TSRS summary memo, Ineffectiveness memo	1.9	\$575	\$1,093	A2
Pacella	Shannon M.	SMP	Manager	2/21/2007	Review remediation testing	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	2/22/2007	Review of TSRS summary memo, Ineffectiveness memo	0.7	\$575	\$403	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD sample selection	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	Deficiencies consolidation in to E&Y format	0.9	\$140	\$126	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD user testing	1.9	\$140	\$266	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD access review testing	2.3	\$140	\$322	A2
Huffman	Derek T.	DTH	Senior	2/22/2007	Extract and testing of system changes for SAP PHR due to exceptions found in testing.	2.7	\$275	\$743	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	2/22/2007	Extract and testing of system changes for SAP PNI due to exceptions found in testing.	3.8	\$275	\$1,045	A2
Pacella	Shannon M.	SMP	Manager	2/22/2007	Review remediation testing	2.0	\$330	\$660	A2
Cash	Kevin L.	KLC	Partner	2/23/2007	Review of TSRS summary memo, Ineffectiveness memo	0.4	\$575	\$230	A2
Ciungu	Roxana M.	RMC	Staff	2/23/2007	Deficiencies consolidation in to E&Y format	3.7	\$140	\$518	A2
Fitzpatrick	Michael J.	MJF	Partner	2/23/2007	Review of IT Ineffectiveness memo	1.1	\$825	\$908	A2
Pacella	Shannon M.	SMP	Manager	2/23/2007	Prepare IT Ineffectiveness Memo in response to all IT deficiencies and impact to our financial statement audit.	3.8	\$330	\$1,254	A2
Asler	Kevin F.	KFA	Partner	2/24/2007	Review of the TSRS conclusion memo regarding control deficiencies in IT and substantive testing performed.	1.1	\$770	\$847	A2
Cash	Kevin L.	KLC	Partner	2/24/2007	Teleconference with D. Noonan, S. Sheckell, S. Pacella, and J. Simpson re Ineffective ITGC memo and PPD evaluation	0.6	\$575	\$345	A2
Cash	Kevin L.	KLC	Partner	2/24/2007	Review of IT Ineffectiveness memo and audit response	1.4	\$575	\$805	A2
Noonan	David R.	DRN	Senior Manager	2/24/2007	Review of IT Ineffectiveness general control memo.	1.5	\$470	\$705	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Meeting with J. Simpson, S. Sheckell, K. Cash and D. Noonan to discuss memo to document our response to the ITGC ineffectiveness.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Create IT Effectiveness Memo to document our audit response to the ITGC ineffective conclusion for SAP, Workstream, eTBR and Packard.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Document audit response to ITGC ineffective controls in a memo for inclusion into the workpaper files.	3.5	\$330	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Conf. call with S. Pacella, S. Sheckell, D. Noonan and K. Cash regarding IT ineffectiveness memo.	0.7	\$470	\$329	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Discussion with K. Cash to discuss his feedback on IT ineffectiveness memo.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Make changes to IT Ineffectiveness memo based on feedback from D. Noonan, K. Cash and S. Sheckell.	2.4	\$330	\$792	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	3.2	\$330	\$1,056	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of IT ineffectiveness consultation memo.	0.6	\$470	\$282	A2
Pacella	Shannon M.	SMP	Manager	2/26/2007	Consolidation of deficiencies to be incorporated in final worksheet file for IT.	3.2	\$330	\$1,056	A2
Pacella	Shannon M.	SMP	Manager	2/26/2007	Create IT Effectiveness Memo to document our audit response to the ITGC ineffective conclusion for SAP, Workstream, eTBR and Packard.	3.2	\$330	\$1,056	A2
Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Updates to testing templates, SRM and IT effectiveness memo.	1.4	\$520	\$728	A2
Cash	Kevin L.	KLC	Partner	2/27/2007	Review of SOCDs - financial and IT	2.4	\$575	\$1,380	A2
Pacella	Shannon M.	SMP	Manager	2/27/2007	Consolidation of deficiencies to be incorporated in final worksheet file for IT.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/27/2007	Document audit response to ITGC ineffective controls in a memo for inclusion into the worksheet files.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/27/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	2/28/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	1.6	\$330	\$528	A2
Pacella	Shannon M.	SMP	Manager	2/28/2007	Consolidation of deficiencies to be incorporated in final worksheet file for IT.	3.4	\$330	\$1,122	A2
A2 II Remediation Project Total:						<u>204.5</u>		<u>\$68,249</u>	
S-1 Registration Statement									
Sheckell	Steven F.	SFS	Partner	2/13/2007	Prepare D&T representation letters for S1	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review initial draft of Form S-1	0.7	\$575	\$403	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Research and Preparation of the experts section for use in the Form S-1	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Research and Preparation of the consent for inclusion in the Form S-1 Registration Statement	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of the Form S-1 related to the Rights Registration	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of the Company registration statement on Form S-1	3.6	\$770	\$2,772	A2
Asher	Kevin F.	KFA	Partner	2/22/2007	Technical review of the Form S-1 related to the Rights Registration	1.3	\$770	\$1,001	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Janie	JS	Senior Manager	2/22/2007	Preparation of transmittal letter for S-1 consent.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	2/24/2007	Review of the summary of the international SRMs	1.2	\$770	\$924	A2
Asher	Kevin F.	KFA	Partner	2/24/2007	Technical review of the revisions to the Form S-1 registration statement	2.2	\$770	\$1,694	A2
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of changes to the registration statement Form S-1	2.6	\$770	\$2,002	A2
Fitzpatrick	Michael J.	MJF	Partner	2/28/2007	Review of S-1 and related workpapers	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	2/28/2007	Perform post report review procedures for S-1 consent	1.5	\$575	\$863	A2
Asher	Kevin F.	KFA	Partner	3/1/2007	Review of S-1 version 2/28 and related updated timeline	1.8	\$770	\$1,386	A2
Sheckell	Steven F.	SFS	Partner	3/1/2007	Perform post report review procedures for S-1 consent	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	3/2/2007	Perform post report review procedures for S-1 consent	1.1	\$575	\$633	A2
A2 S-1 Registration Statement Project Total:						25.3		\$18,498	
Saginaw Carve-Out Audit									
Chamorro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussion with M. Hatzfeld regarding additional specific inventory procedures that need to be performed. Excess time incurred due to reduced scope for carve-out.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussion with J. Henning and M. Hatzfeld regarding inventory procedures that need to be performed during year end testing as a result of interim conclusions. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussed with D. Huston inventory items requested and status of requested items. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	1/16/2007	Steering-Travel time roundup from Lake Orion to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	1/16/2007	Steering-Obtained and reviewed inventory and inventory documents requested items from D. Huston for completeness. Excess time incurred due to reduced scope for carve-out.	1.8	\$220	\$396	A2
Chamorro	Destiny D.	DDC	Staff	1/17/2007	Steering-Began testing Inventory variance capitalizations to satisfy year audit procedures. Excess time incurred due to reduced scope for carve-out.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	1/17/2007	Steering-Travel time roundup to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/17/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	4.3	\$220	\$946	A2
Chamorro	Destiny D.	DDC	Staff	1/18/2007	Steering-Discussion with G. Imberger regarding the transfer of Accounts Receivable to DPSS and the ramifications of transfer. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	1/18/2007	Steering-Update Excess and Obsolete reserve workpapers based on discussion with D. Huston. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	1/18/2007	Steering-Meeting with D. Huston to discuss % used for calculation of non productive inventory for Excess and Obsolete reserve. Excess time incurred due to reduced scope for carve-out.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	1/18/2007	Steering-Travel time roundup to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/18/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	4.4	\$220	\$968	A2
Chamorro	Destiny D.	DDC	Staff	1/19/2007	Steering-Discussion with D. Huston regarding open items with Lower Cost or Market Reserve and Excess and Obsolete Reserve. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	1/19/2007	Steering-Status update meeting with M. Hatfield and G. Imberger to discuss inventory issues. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/19/2007	Steering-Travel time roundtrip from Lake Orion to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/19/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	3.1	\$220	\$682	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Discussion with K. Tau regarding test of controls.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on review notes relating to accounts receivable.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on warranty reserve to satisfy audit program. (additional work due to carve out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Completed miscellaneous review notes for inventory.	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on the Test of Control Summary incorporating E&Y's dual purpose testing. (additional work due to carve out)	1.7	\$220	\$374	A2
Chamorro	Destiny D.	DDC	Staff	2/3/2007	Steering-Finalized raw material price testing to satisfy audit program. (additional work due to carve out)	2.6	\$220	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of KPMG CIV agenda for 2/5/07 meeting with J. Perkins, P. Kahn and G. Imberger to discuss audit scope related to corporate allocations to be included in Saginaw carve-out financial statements.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Discuss approach to corporate allocations and CIV's relative to carve out audit of Steering division	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	International Steering carve-out fee allocations.	0.4	\$470	\$188	A2
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Finishing documentation on intercompany.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Update PBC list.	0.2	\$275	\$55	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Follow-up on open items and finishing documentation on accrued payables.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Discussing questions from D. Chamorro.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Discussion with D. Chamorro on NPJ price testing.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/3/2007	Additional audit work due to carve-out. Finish tooling testing and documentation.	2.4	\$275	\$660	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Develop work program for carve-out audit.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Preparation of overall analytical review for Steering.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Additional workshops performed - documentation on non productive inventories.	3.1	\$470	\$1,457	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Discussed the procedures to performed relating to Work In Process inventory with D. Huston. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Meeting with M. Boehm to discuss Tooling testing. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Performed year end audit procedures relating to credits and debits issued in December and January. (Additional work due to Carve out)	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Finished Control Summary relating to SOX. (Additional work due to Carve out)	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Finished Accrued Liabilities year end testing.	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Discussed the procedures to perform relating to Work In Process inventory with G. Imberger. (Additional work due to Carve out)	1.4	\$220	\$308	A2
Chamorro	Destiny D.	DDC	Staff	2/5/2007	Steering-Completed review notes relating to accounts Receivable, Accounts Receivable Reserve, Inventory and Inventory Reserve.	4.6	\$220	\$1,012	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hemming	Jeffrey M.	JMH	Partner	2/5/2007	Review of planned scope of work relative to corporate level accounts and consolidating entries that are allocated to Saginaw carve out financial statements	1.4	\$575	\$805	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Preparation for discussion with KPMG regarding their procedures for compiling the data necessary for the carve out.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Discussion with KPMG regarding their procedures for compiling the data necessary for the carve out.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Review of work performed by E&Y Audit team.	2.6	\$470	\$1,222	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Update Q3 workpapers due to year end audit procedures.	4.7	\$470	\$2,209	A2
Krabill	Aaron J.	AJK	Manager	2/5/2007	International Steering carve-out fee allocations.	0.6	\$470	\$282	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Call with P. O'Bea on fixed assets and tooling open items.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussion with D. Chamarro on PwC testing intercompany profit elimination control.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Finishing documentation on intercompany in-transit.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussion with G. Imberger on reconciling depreciation expense to DGL.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Finishing documentation on intercompany.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussion with L. Irter and G. Imberger on obtaining DGL and Hyperion reconciliation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussion with R. Marcola and G. Imberger separately on warranty reserve.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Working on JE testing with D. Chamarro.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussing questions with D. Chamarro.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Team Status Update.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Working on Q3 and Q4 SOPAs.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Discussion with PwC on testing intercompany profit elimination control.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Finishing documentation on accrued payables.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Working on JE testing for Q4.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out. Finish tooling testing and documentation.	1.2	\$275	\$330	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Reviewed Consigned inventory documents provided by Steering for completeness. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Discussed with K. Tau how to incorporate Quarter 3 SOPA into interim workpapers. (Additional work due to Carve out)	0.6	\$220	\$132	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.7	\$220	\$154	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Incorporated year end audit workpapers into the Quarter 4 SAS 100 files. (Additional work due to Carve out)	1.3	\$220	\$286	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-completed year end audit procedures relating to intercompany profit elimination. (Additional work due to Carve out)	1.7	\$220	\$374	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Incorporated subsequent Quarter 3 SOPA into interim work papers. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Performed journal entry testing for Q4 SAS 100. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chammaro	Destiny D.	DDC	Staff	2/6/2007	Steering-Performed year end audit work relating to Non productive inventory testing. (Additional work due to Carve out)	2.3	\$220	\$506	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Prepare fee overview for international work to be performed for carve out audit.	0.2	\$470	\$94	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/6/2007	Update pbc list for carve-out	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with B. Read (PwC) regarding potential control issues	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Preparation for discussion with J. Henning regarding Production vs. Sales adjustment	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with PwC regarding the NPI usage testing and other test of critical reports at Saginaw.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with G. Allen and B. Valentine regarding warranty tracker with GM	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Preparation of other documents for partner discussion.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Review of Steering Division internal accounting memos	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Update SRM due to SOPA's posted by Saginaw Division.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Saginaw: Review of revenue and expense testing.	2.3	\$470	\$1,081	A2
Tau	King-Size	KST	Senior Manager	2/6/2007	Additional audit work due to carve-out: Discussing questions with D. Chamarro.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussing with D. Chamarro on Q3 and Q4 E&O SOPA.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Team Status Update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussing with D. Chamarro on JE testing and documentation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on tying substantive year-end audit workpaper to Q4 management presentation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Update PBC list.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with G. Imberger on OAR analytics open steps	1.2	\$275	\$330	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with G. Imberger on open items/areas.	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out. Reviewing the SOPA's list from Corporate.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out. Discussion with G. Imberger regarding the SOPA's list from Corporate.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/6/2007	Additional audit work due to carve-out. Working on JE testing for Q4.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with B. Prueter to discuss outstanding open on the Client Assistance Listing. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with P. O'Bee to discuss tying depreciation and amortization to the income statement accounts. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with L. Irter to discuss proof of claim reconciliation process. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with G. Imberger to discuss progress and results of Work in Progress testing. (Additional work due to Carve out)	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Updated the Third Quarter Summary Review memorandum and the 3rd Quarter Summary Review memorandum addendum. (Additional work due to Carve out)	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering-Reviewed Consigned inventory documents provided by Steering for completeness. (Additional work due to Carve out)	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering-Incorporated year end audit workpapers into the Q4 SAS 100 files. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Complete audit procedures relating to Work in Process inventory balance. (Additional work due to Carve out)	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MDH	Senior Manager	2/7/2007	Discussion with J. Perkins and P. Kahn to provide E&Y comments relative to the proposed CJTV and corporate-held account balance pushdowns.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/7/2007	Discussion with J. Hemming regarding Production vs. Sales adjustments at Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Call with Steering regarding balances to push down to Steering Financials.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Review of work performed regarding WIP testing at Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Update workpapers due to late time adjustments made by the Company.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Review of income statement workpapers.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Overall analytical review of Revenue and Expense accounts.	3.1	\$470	\$1,457	A2
Tau	King-Size	KST	Senior Manager	2/7/2007	Additional audit work due to carve-out. Discussion with K. Horner on JE's booked by Corporate.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Update PBC list.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Discussing questions with D. Chamorro.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Review service parts PO terms and conditions.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Team Status Update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Discussion with D. Chamorro on documentation WIP testing.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Preparing NPI price testing and count differences questions to S. Lubben.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Discussion with G. Imberger and D. Chamorro on WIP testing and WIP adjustment.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Review emails communication between G. Imberger and client on Balance Sheet and Income Statement analysis.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out. Working on JE testing for Q4.	4.4	\$275	\$1,210	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Discussed with K. Tau retroactive price adjustment issue. (Additional work due to Carve Out)	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Completed review notes relating to accruals. (Additional work due to Carve out)	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Incorporated year end audit workpapers into the Q4 SAS 100 files. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Wrapped up open items relating to Accounts Receivable and Inventory. (Additional work due to Carve Out)	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Prepared Proof of Claims Reconciliation memo. (Additional work due to Carve Out)	1.7	\$220	\$374	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Discussion with M. Yaska and D. Huston to discuss consigned inventory testing and the required documents. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	2/8/2007	Steering-Prepared conclusion statements for all accounts for year end audit procedures. (Additional work due to Carve out)	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Conference call with J. Perkins and S. Daniels to discuss status of carve-out audit. In particular, discussion of Company conclusions related to Pension, OPEB and post-employment benefit obligation presentation in carve-out financials.	1.5	\$470	\$705	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Discussion with J. Perkins and P. Kahn to provide E&Y comments relative to the proposed CIV and corporate-held account balance pushdowns.	1.5	\$470	\$705	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Discussion with D. Chamorro on NPI price testing.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Update PBC list.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Communication between L. Bourassa and B. Prieter on service parts PO terms and conditions.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Discussion with D. Chamorro on AR year-end workpapers.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Discussion with D. Chamorro on documentation WIP testing.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Working on JE testing for Q4.	2.4	\$275	\$660	A2
Tau	King-Size	KST	Senior	2/8/2007	Additional audit work due to carve-out. Review year-end workpapers.	3.6	\$275	\$990	A2
Chamorro	Destiny D.	DDC	Staff	2/9/2007	Steering-Finished documenting Inventory reconciliations. (Additional work due to Carve Out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/9/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	2/9/2007	Steering-Discussed with G. Imberger Inventory workpapers. (Additional work due to Carve Out)	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/9/2007	Steering-Performed procedures relating to consigned inventory. (Additional work due to Carve Out)	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	2/9/2007	Steering-Wrapped up open items relating to Accounts Receivable and Inventory. (Additional work due to Carve Out)	1.4	\$220	\$308	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Meeting with J Perkins, P Kahn, G Imberger to discuss significant CIV's and Corporate held balances to be considered for inclusion in Segnaw carve-out financial statements.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Post KPMG/client meeting to discuss significant CIV's and Corporate held balances - debrief with J Henning to discuss significant preliminary conclusions on audit approach reached.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Discussion with J. Perkins relative to carve-out financial statement scoping.	3.3	\$470	\$1,551	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Segnaw: process warranty tracker with GM.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Review workpaper for consignment inventory.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Discuss status of pbc with Division and ask for open item support.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/9/2007	Review status of the work for discussion with J. Perkins.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Review workpapers for WIP testing.	2.9	\$470	\$1,363	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Discussion with A. Ramey on Q3 and Q4 SOPA list.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Update PBC list.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Discussion with G. Imberger on NPJ price testing results.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Discussion with B. Preuter, P. O'Bee and G. Imberger on open items.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Discussion with G. Imberger on AR price adjustments.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Discussion with G. Imberger on reconciling DGL to Hyperion.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Review year-end workpapers.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/9/2007	Additional audit work due to carve-out. Team Status Update.	1.9	\$275	\$523	A2
Chamarro	Destiny D.	DDC	Staff	2/10/2007	Steering-Walked G. Imberger and J. Henning through Work in Progress testing (Additional work due to Carve out).	2.6	\$220	\$572	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Review inventory work NPJ and WIP testing results	2.4	\$575	\$1,380	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Review work in progress workpapers	2.4	\$470	\$1,128	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Review non-productive inventory workpapers	2.7	\$470	\$1,269	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Prepare a new schedule of non-productive inventory based on J. Henning's request from data provided.	3.1	\$470	\$1,457	A2
Tau	King-Size	KST	Senior	2/10/2007	Additional work due to carve out audit. Meeting with J. Henning's, G. Imberger and D. Chamarro on WIP adjustments.	1.3	\$275	\$358	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/10/2007	Additional work due to carve out audit. Reviewing workpapers.	2.9	\$275	\$798	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with V. Zolinski the difference between move order points and pay points within the inventory system. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with S. Hatch the items required for the Work in Progress inventory reconciliation. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Team meeting to update M. Hartzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with L. Irter the reconciliation between the 3rd party non productive inventory to Steering's system balance. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Walked G. Imberger through Liabilities Subject to Compromise year end workpapers. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed review noted for the Liabilities Subject to Compromise. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Documented the Work in Progress Reconciliation. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed audit procedures relating the 3rd party confirmation of non productive inventory. (Additional work due to Carve out).	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed review notes relating to Inventory (Additional work due to Carve out).	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	2/12/2007	Steering-Documented the reconciliation between the 3rd party nonproductive inventory confirmation and Steering's balance. (Additional work due to Carve out).	1.4	\$220	\$308	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Review of AP difference HSS confirmation and DGL Balance.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Analytical procedures in NPI (search for 0\$ value).	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/12/2007	Prepare and provide status of the audit to J. Perkins	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with P. O'Bee related to open questions in fixed assets and Tooling.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with R. Marcola regarding fluctuations in the DGL Income Statement.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with A. Gielda regarding Production versus Sales adjustment in Income Statement and document.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Prepare open item list to be distributed to CAO.	2.3	\$470	\$1,081	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Updating PBC list.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with D. Chamorro on LCM reserve reasonableness testing.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on impairment rolforward.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing Q1 workpaper for warranty supporting documentation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Team status update.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on PBC list in regards to tooling.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on 15 key controls.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Review 15 key controls.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Updating the final test of control summary.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing NP1 price testing workpapers.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Working on tooling aging testing.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing workpapers.	2.1	\$275	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Completed review noted for the Liabilities Subject to Compromise. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the results of the L. Irer meeting regarding Buena Vista tax memo. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with L. Irer, the Buena Vista tax memo. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Completed review notes relating to Equity. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with D. Huston the Inventory Variance Capitalization Calculation and documented the results of the meeting. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with G. Imberger and K. Tau inventory variance capitalization calculation. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the Book to Physical adjustment that was the results of Steering's Annual Physical Inventory. (Additional work due to Carve out).	1.6	\$220	\$352	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the Quarter 4 Overall Analytic Review. (Additional work due to Carve out).	1.9	\$220	\$418	A2
Chamorro	Destiny D.	DDC	Staff	2/13/2007	Steering-Performed maintenance on the electronic storage file of the audit worksteps. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Follow-up on price differences in Non productive inventory price test with S. Lubben	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Non-productive inventory: obtain an understanding about expenses for NPI and their relationship to NPI Balance.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Review inventory capitalization calculation in inventory (walk through and accounts)	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Review of internal audit report on purchasing in Saginaw	1.5	\$470	\$705	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fes	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/13/2007	Prepare a list of items to follow-up for carve out.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Prepare Overall analytical review on Income statement DGL level.	2.1	\$470	\$987	A2
Tau	King-Size	KST	Senior Manager	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on impairment rolforward.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Team status update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with S. Lubben and G. Imberger on NPI report with zero costs and price testing.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Working on impairment rolforward documentation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with D. Chamarro on review notes.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on tooling and fixed assets amortization.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger and D. Chamarro on variance capitalization.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger, P. OBee and J. Town on tooling and fixed assets amortization.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Reviewing workpapers.	1.2	\$275	\$330	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Updating the final test of control summary with D. Chamarro and G. Imberger.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion regarding the final test of control summary with D. Chamarro and G. Imberger.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Working on NPI print screens for price testing.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on NPI print screens for price testing.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-resolved conflicts with the electronic data file of the engagement. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Completed workpapers for Commitments and Contingencies for interim testing. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed intercompany data submitted to Corporate for accuracy. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Completed the SAS 100 Form U251 for Q4. (Additional work due to Carve out).	1.4	\$220	\$308	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed all review notes from interim and year end to ensure all review notes were completed. (Additional work due to Carve out).	1.6	\$220	\$352	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Documented the Q4 Overall Analytic Review. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed PwC work performed relating to critical reports. (Additional work due to Carve out).	2.7	\$220	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2007	Review of CIV and corp-hold balance approach co-developed by Saginaw finance and KPMG.	4.0	\$470	\$1,880	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of Prepaid expense workpapers	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of fixed asset reconciliation.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Prepare memo on data flow from eSpend to DGL (for non-productive inventory).	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Correspondence with E&Y Italy related to their audit of Italian warranty and restructuring reserve	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review and discuss status of audit with J. Perkins.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of accounts receivable workpapers	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Discussion with R. Marcola and K. Mcquire regarding expenses for temporary layoffs and JOB banks.	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Updating PBC list.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with G. Imberger and communication with L. Irer on tooling SOPA.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Team status update.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with G. Imberger on fixed assets disposals setup.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with S. Lubben and G. Imberger on NPI report with zero costs and price testing.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with D. Chanarro on review notes.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Working on and discussion with G. Imberger on depreciation amortization P&L tieout.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Reviewing workpapers.	4.1	\$275	\$1,128	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussed with K. Tau the Accounts Receivable rolforward regarding sales. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discusses Accounts Receivable rolforward and Accounts Receivable reconciliation with L. Briggs (Delphi). (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussion with B. Prueter the results of the confirmation of consigned inventory. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Updated the fixed asset memo regarding disposal testing. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chanarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussed review notes with K. Tau for Accounts Receivable, Accounts Receivable Reserve, Inventory, Inventory reserves and Intercompany accounts. (Additional work due to Carve out).	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/15/2007	Steering-Completed review notes relating to Accounts Receivable and Accounts Receivable Reserve. (Additional work due to Carve out).	2.8	\$220	\$616	A2
Chamorro	Destiny D.	DDC	Staff	2/15/2007	Steering-Obtained the Confirmation of Consigned inventory overview and documented the results (Additional work due to Carve out).	3.4	\$220	\$748	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Conference call with J. Perkins and P. Kahn to discuss status of CJV and corporate-held balances.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Complete revenue worksheet.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Analytics regarding TLO/OBS expense at Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Conference call with J. Perkins and KPMG regarding status of preparation of the carve out financials.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Review of workpapers (Investments, AR, commitments and contingencies, liabilities subject to compromise, Accounts Payable).	4.8	\$470	\$2,256	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Clear review notes.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamorro on AR price adjustments.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Team status update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Working on response from S. Lubben on NPI price testing.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamorro on review notes.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on TLO expense tieout.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on other adjustments P&L tieout.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Reviewing NPI price testing workpapers.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Working depreciation amortization P&L tieout.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on depreciation amortization P&L tieout.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamorro on AR review notes.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with P. O'Bee and L. Ackett on fixed assets depreciation tieout to income statement.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Reviewing workpapers.	3.8	\$275	\$1,045	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Discussed with J. Nichol the procedures performed relating to Payroll testing and documented results. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Updated memo to discuss testing for Accounts Payable. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Completed review notes relating to intercompany testing and revenue testing. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Reviewed test of control review notes for completeness. (Additional work due to Carve out).	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Walked G. Imberger through Inventory Reconciliations. (Additional work due to Carve out).	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Completed review notes relating to Fixed Assets. (Additional work due to Carve out).	1.7	\$220	\$374	A2
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Discussed inventory turnover with K. Tau, D. Huston and B. Kilgore and documented the results of discussion. (Additional work due to Carve out).	1.8	\$220	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/16/2007	Steering-Updated Accounts Receivable Rollforward based upon discussion with L. Briggs. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Discussion with B. Krausneck regarding the internal audit report on purchasing at Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Discussion with R. Marcola regarding Trial Balance Adjustments.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Prepare other/misc. income/expense analysis.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Review rebill tooling workpapers.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Review of inventory reconciliation.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Detail review of inventory reserve workpapers.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Review fixed assets workpapers.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Prepare reconciliation from LCM reserve analysis to net loss.	3.1	\$470	\$1,457	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Additional work due to carve out audit. Discussion with G. Imberger on NPI price FIFO layers result.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Reviewing workpapers.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Team status update.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with G. Imberger on other adjustments P&L tieout.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with G. Imberger on testing repair and maintenance expenses.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with G. Imberger on depreciation amortization P&L tieout.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with L. Itrr on NP general inquiries.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Documentation on NP general inquiries.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with D. Chamorro on review notes.	0.8	\$275	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with G. Imberger on tooling aging results.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Clear review notes.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Discussion with P. O'Bee on tooling aging and depreciation tieout.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Finish documentation on tooling.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/16/2007	Additional work due to carve out audit. Working on tooling aging documentation.	1.4	\$275	\$385	A2
Chammaro	Destiny D.	DDC	Staff	2/17/2007	Steering-Discussed inventory issue with G. Imberger. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	2/17/2007	Steering-Completed review noted relating to year end audit work. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review Test of control workpapers.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of fixed assets workpapers.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of inventory workpapers.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of tooling workpapers.	2.4	\$470	\$1,128	A2
Tau	King-Size	KST	Senior	2/17/2007	Additional work due to carve-out : Status update with G. Imberger regarding open items.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/17/2007	Additional work due to carve-out : Finishing documentation on FSCP control testing.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/17/2007	Additional work due to carve-out : Clearing review notes.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/17/2007	Additional work due to carve-out : Review year-end workpapers.	3.6	\$275	\$990	A2
Imberger	Guido	GI	Senior Manager	2/18/2007	Presentation of significant areas to J. Henning (WIP, Inventory Cap Calc, NPI).	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/18/2007	Review test of control workpapers (fixed assets and cost of sales cycle).	3.9	\$470	\$1,833	A2
Chammaro	Destiny D.	DDC	Staff	2/19/2007	Steering-Discussed inventory issue with G. Imberger. (Additional work due to Carve out)	0.3	\$220	\$66	A2
Chammaro	Destiny D.	DDC	Staff	2/19/2007	Steering-Performed maintenance on electronic engagement file. (Additional work due to Carve out)	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/19/2007	Update status and client assist list to discuss with B. Prueter.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/19/2007	Review Test of controls expenditure cycle.	3.4	\$470	\$1,598	A2
Tau	King-Size	KST	Senior	2/19/2007	Additional work due to carve-out : Prepare email to G. Imberger regarding questions on workpapers.	0.3	\$275	\$83	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Review Local ledger to Hyperion reconciliation.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Discussion with P. O'Bee regarding Tooling.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Review companies SOPA's (additional changes of Balance sheet).	1.8	\$470	\$846	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Review workpaper changes due to review notes.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Preparation of overall analytical Review.	2.7	\$470	\$1,269	A2
Tau	King-Size	KST	Senior Manager	2/20/2007	Additional work due to carve-out : Discussion with E. Marold on AWS maintenance question and tooling steps questions.	0.2	\$275	\$55	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with T. Pope on tying Mexico manufacturing expense to P&L and documenting the result.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Reviewing management TOC steps and documentation	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Clearing review notes.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with G. Imberger and working on tooling SOPA and overstatement of tooling amortization expense documentation.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with G. Imberger on SOX testing documentation.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with P. O'Bee, B. Prueter, and G. Imberger on fixed assets open areas (mainly on tooling aging proposed adjustment).	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Document cash disbursement process walkthrough.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Review 15 key controls memo.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Status update with G. Imberger and discussion with open items.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/20/2007	Additional work due to carve-out : Working on AWS maintenance.	3.1	\$275	\$853	A2
Chamorro	Destiny D.	DDC	Staff	2/21/2007	Steering-Discussed control summary with G. Imberger and K. Tau (Additional work due to Carve out)	0.8	\$220	\$176	A2
Imberger	Guido	GI	Senior Manager	2/21/2007	Discussion with R. Marcola regarding warranty accrual.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/21/2007	Review General Journal entry testing.	1.3	\$470	\$611	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Discussion with G. Imberger on open items.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Finish documentation on repair and maintenance expense analysis.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Documentation physical inventory walkthrough.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Discussion with L. Irter and G. Imberger on repair and maintenance expense related files.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Reviewing and completing TOC worksteps for prepaid expenses and accrued liabilities.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Clearing review notes.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Working on AWS maintenance.	2.6	\$275	\$715	A2
Tau	King-Size	KST	Senior	2/21/2007	Additional work due to carve-out : Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	2.9	\$275	\$798	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	Update meeting with T. Tinko, J. Perkins, P. Kahn (KPMG), J. Henning and certain Delphi Corporate accounting staff re CIV financial statement presentation/approach.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Meeting with T. Tinko, R. Reimink, KPMG, J. Perkins et. al. to review nature and extent of corporate carve out entries.	1.9	\$575	\$1,093	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/22/2007	Provide guidance on documenting our control procedures.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/22/2007	Meeting with T. Tinko, KPMG and corporate team to discuss carve out status.	1.6	\$470	\$752	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Working on product line sales analysis.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Discussion with B. Krausneck on difference between PwC round 2 testing results and summary of control deficiencies tracker.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Clearing review notes on Q4 JE testing.	1.3	\$275	\$358	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Discussion with G. Imberger on status update and questions.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Tying Q4 analytics to Hyperion.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	2/22/2007	Additional work due to carve-out : Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	2.8	\$275	\$770	A2
Chamorro	Destiny D.	DDC	Staff	2/23/2007	Steering-Obtained and reviewed Tooling workpapers with M. Hatzfeld.	0.4	\$220	\$88	A2
Henning Imberger	Jeffrey M. Guido	JMH GI	Partner Senior Manager	2/23/2007	Review of carve out details re: tooling	2.6	\$575	\$1,495	A2
Imberger	Guido	GI	Senior Manager	2/23/2007	Prepare answers to review notes from J. Henning on Tooling workpapers.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/23/2007	Review of Test of Control work papers.	1.1	\$470	\$517	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with G. Imberger on status update and questions.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out : Updating E&Y controls deficiency tracker and send to Corporate audit team.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out : Clearing review notes.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out : Communication with B. Krausneck and B. Reed on controls.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with G. Imberger on tooling review notes.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out: Discussion with M. Hatzfeld on tooling review notes.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out: Discussion with J. Henning's on tooling.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/23/2007	Additional work due to carve-out: Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	3.9	\$275	\$1,073	A2
Chamorro	Destiny D.	DDC	Staff	2/24/2007	Steering-Compiled workpapers for inventory reserves, accounts receivable reserve and tooling for partner review.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/24/2007	Steering-Discussed tooling with K. Tau and M. Hatzfeld	0.9	\$220	\$198	A2
Hemming	Jeffrey M.	JMH	Partner	2/24/2007	Review select Saginaw audit workpapers at the carve out level	3.5	\$575	\$2,013	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review Tooling workpapers.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Provide guidance to answer the questions from J. Henning.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review audit workpapers with J. Henning and answer questions.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review of test of control workpaper.	2.4	\$470	\$1,128	A2
Tau	King-Size	KST	Senior	2/24/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	2.1	\$275	\$578	A2
Tau	King-Size	KST	Senior	2/24/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	2.1	\$275	\$578	A2
Tau	King-Size	KST	Senior	2/24/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	2.7	\$275	\$743	A2
Tau	King-Size	KST	Senior	2/25/2007	Additional work due to carve out: Working on review notes.	2.8	\$275	\$770	A2
Tau	King-Size	KST	Senior	2/25/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	4.4	\$275	\$1,210	A2
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Reviewed workpapers for proper signoff and ensured that there were paper profiles for all hard copy documents.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	2/26/2007	Discussions with P. O'Bee and J. Perkins regarding audit status and in particular Tooling.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/26/2007	Additional work due to carve out: Discussing with S. Patel on sales classification difference between DGL and Hyperion for Saginaw.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/26/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	1.8	\$275	\$495	A2
Tau	King-Size	KST	Senior	2/26/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	3.2	\$275	\$880	A2
Tau	King-Size	KST	Senior	2/26/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	4.3	\$275	\$1,183	A2
Tau	King-Size	KST	Senior	2/26/2007	Additional work due to carve out: Working on review notes.	6.1	\$275	\$1,678	A2
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Reviewed workpapers for proper signoff and ensured that there were paper profiles for all hard copy documents.	0.6	\$220	\$132	A2
Imberger	Guido	GI	Senior Manager	2/27/2007	Review of workpapers for carveout audit.	1.7	\$470	\$799	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: Working with M. Hatzfeld to go through AWS files and hardcopy workpapers for archive purpose.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: Reviewing financial statements tieout from DGL to Hyperion and to Corporate consolidated workpapers.	1.7	\$275	\$468	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	2.1	\$275	\$578	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: Working on review notes.	3.8	\$275	\$1,045	A2
Tau	King-Size	KST	Senior	2/27/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	5.3	\$275	\$1,458	A2
A2 Saginaw Carve-Out Project Total:								<u>\$163,662</u>	
* Billed at 1/2 of hourly billing rate								<u>501.0</u>	
SAP Pre-Implementation	Jay	JB	Manager	2/5/2007	Review weeks activities with H. Clarke and M. Kinzly	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	2/5/2007	SAP security discussions with S. Pacella, N. Miller, and M. Hatzfeld	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	2/5/2007	Conf. call with D. Huffman, S. Pacella, K. Cash, and M. Kinzly on status and requirements for Packard preimplementation review.	0.8	\$330	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/5/2007	Documenting meeting minutes from client status meeting held on 2/2/07 (Packard attendees include J. Riedy, C. Zerrill, and R. Heidenreich)	1.0	\$220	\$220	A2
Devitt	Barry J.	BJD	Senior Manager	2/5/2007	Review of Steering committee status reports and meeting minutes.	4.0	\$520	\$2,080	A2
Huffman	Derek T.	DTH	Senior	2/5/2007	Conf. call with J. Buser, S. Pacella, K. Cash, and M. Kinzly on status and requirements for Packard preimplementation review.	1.4	\$275	\$385	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Status call with J. Buser, K. Cash, and D. Huffman to discuss status of pre-implementation work at Packard.	0.7	\$330	\$231	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Discussions with S. Pacella and J. Buser regarding the approach to test SAP application security	0.5	\$520	\$260	A2
Buser	Jay	JB	Manager	2/6/2007	Call with B. Devitt to discuss Prog gov work	0.4	\$330	\$132	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Call with J. Buser to discuss Prog gov work	0.4	\$520	\$208	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Review Steering committee status reports and meeting minutes related to program governance and project management (provided by R. Heidenreich).	2.2	\$520	\$1,144	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Prepare initial findings/observations related to review of Steering committee status reports and meeting minutes related to program governance and project management (provided by R. Heidenreich).	1.9	\$520	\$988	A2
Buser	Jay	JB	Manager	2/7/2007	Prepare engagement letter for SAP implementation.	2.3	\$330	\$759	A2
Buser	Jay	JB	Manager	2/8/2007	Call with B. Devitt to discuss Prog gov work	0.1	\$330	\$33	A2
Buser	Jay	JB	Manager	2/8/2007	Data conversion discussions w/ M. Polak	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	2/8/2007	Preparation for meeting with T. Timko	0.7	\$330	\$231	A2
Buser	Jay	JB	Manager	2/8/2007	Continue preparation of engagement letter	3.0	\$330	\$990	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	2/8/2007	Conference call with T. Timko and KPMG, J. Henning and S. Pacella re SAP Packard implementation update including preparation	1.8	\$575	\$1,035	A2
Henning	Jeffrey M.	JMH	Partner	2/8/2007	Preparation for and participation in SAP conference call with T. Timko, D. Bayles and KPMG	2.4	\$575	\$1,380	A2
Pacella	Shannon M.	SNP	Manager	2/8/2007	Meeting with J. Henning, M. Hatzfeld, K. Cash and J. Buser to discuss status of Packard implementation project and next steps	0.7	\$330	\$231	A2
Pacella	Shannon M.	SNP	Manager	2/8/2007	Attend meeting with D. Bayles, T. Timko, J. Henning and K. Cash to provide Company update on status of Packard SAP implementation project	0.8	\$330	\$264	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Travel roundtrip to Packard for SAP implementation review	3.0	*\$260	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of draft SAP implementation project engagement letter.	1.5	\$520	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of data conversion work performed to date by team.	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Discussion with J. Buser regarding data conversion.	0.7	\$520	\$364	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of internal planning documentation for SAP implementation project.	1.7	\$520	\$884	A2
Buser	Jay	JB	Manager	2/9/2007	Continue preparation of engagement letter	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	2/12/2007	Status update call with D. Huffman, S. Pacella, K. Cash, and M. Kinzy on status and requirements for Packard preimplementation review.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/12/2007	Scoping of implementation areas	1.3	\$330	\$429	A2
Cash	Kevin L.	KLC	Partner	2/12/2007	Status update and review of planning materials for Delphi Packard SAP implementation assistance with J. Buser, H. Clarke, D. Huffman, S. Pacella, M. Kinzy, and J. Henning	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Packard status conference call/status call re: other changes in IT and process environment with J. Buser, H. Clarke, D. Huffman, S. Pacella, M. Kinzy, and K. Cash	1.0	\$575	\$575	A2
Huffman	Derek T.	DTH	Senior	2/12/2007	Extraction and validation of segregation of duties review results for Packard go-live.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SNP	Manager	2/12/2007	Prepared agenda for internal meeting with J. Henning, K. Cash and A. Tanner to discuss Delphi RAS opportunities.	0.4	\$330	\$132	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Discussions with K. Cash, J. Buser and J. Henning regarding role redesign	0.5	\$520	\$260	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with J. Buser, K. Cash, J. Henning to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	2/13/2007	Editing of the AWS workplan for SAP implementation project.	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	2/13/2007	Finalizing the budget template and AWS workplan for the SAP implementation project.	1.6	\$220	\$352	A2
Buser	Jay	JB	Manager	2/14/2007	Scheduling calls w/ C. Zentl and R. Heidenreich and implementation updated with J. Dixon	0.4	\$330	\$132	A2
Clarke	Hayley L.	HLC	Staff	2/14/2007	Finalizing the budget template and AWS workplan for the SAP implementation project.	1.2	\$220	\$264	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of data conversion work performed by J. Buser and H. Clarke.	2.1	\$520	\$1,092	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of interface scoping performed by J. Buser and H. Clarke	1.4	\$520	\$728	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of initial project management/program governance findings and observations and validation of key items	2.5	\$520	\$1,300	A2
Kinzy Buser	Mark P. Jay	MPK JB	Senior Manager	2/15/2007 2/16/2007	SAP Security analysis Scheduling calls w/ C. Zentl and R. Heidenreich and implementation updated with J. Dixon	2.6 0.4	\$250 \$330	\$650 \$132	A2 A2
Clarke	Hayley L.	HLC	Staff	2/16/2007	Documenting meeting minutes for status update meeting with J. Dixon, M. Kinzy, J. Buser, and M. Polak.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	2/16/2007	Status update meeting with J. Dixon, M. Kinzy, J. Buser, and M. Polak.	0.6	\$220	\$132	A2
Kinzy Buser	Mark P. Jay	MPK JB	Senior Manager	2/16/2007 2/19/2007	SAP compensating controls review Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzy, M. Hatfield	2.4 0.6	\$250 \$330	\$600 \$198	A2 A2
Buser	Jay	JB	Manager	2/19/2007	Reviewing data conversion and interface workpapers.	3.6	\$330	\$1,188	A2
Cash	Kevin L.	KLC	Partner	2/19/2007	Status update conference call with J. Buser and SAP team	0.6	\$575	\$345	A2
Clarke	Hayley L.	HLC	Staff	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzy, M. Hatfield.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	2/19/2007	Attended meeting with J. Dixon for compensating controls.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/19/2007	Prepare testing documentation for implementation review.	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatzfeld.	0.8	\$520	\$416	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly.	0.9	\$470	\$423	A2
Huffman	Derek T.	DTH	Senior	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, J. Buser, and M. Kinzly.	0.6	\$275	\$165	A2
Kinzly	Mark P.	MPK	Senior	2/19/2007	Met with J. Dixon to discuss compensating controls	0.6	\$250	\$150	A2
Kinzly	Mark P.	MPK	Senior	2/19/2007	Review of SAP Revenue and Expenditures compensating controls	5.9	\$250	\$1,475	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Weekly status meeting with J. Buser, K. Cash, A. Tanner, and D. Huffman to discuss project status and next steps for Packard Implementation review.	0.5	\$330	\$165	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Proof Packard SAP pre-implementation independence memo per K. Cash.	0.4	\$140	\$56	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces (meeting held with J. Dixon)	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Coordinate meetings with S. Burns for understanding compensating controls and data conversions	1.8	\$220	\$396	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Prepare testing documentation for implementation review.	2.2	\$220	\$484	A2
Kinzly	Mark P.	MPK	Senior	2/20/2007	Review of SAP HR and Treasury compensating controls	6.1	\$250	\$1,525	A2
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Communicate changes to Delphi - Evaluation of Independence Considerations - Packard SAP Pre-Implementation Memo with S. Pacella.	0.3	\$140	\$42	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with K. Cash and M. Martin regarding Delphi - Evaluation of Independence Considerations - Packard SAP Pre-Implementation Memo.	0.3	\$140	\$42	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Attended a meeting with T. Ryan to discuss inventory applications.	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Coordinate meetings with S. Burns for understanding compensating controls and data conversions	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Prepare testing documentation for implementation review.	3.8	\$220	\$836	A2
Devitt	Barry J.	BID	Senior Manager	2/21/2007	Review Wave 1a Incident/Defect log	0.8	\$520	\$416	A2
Huffman	Derek T.	DTH	Senior	2/21/2007	Packard pre-implementation review discussion with M. Kinzy.	0.3	\$275	\$83	A2
Kinzy	Mark P.	MPK	Senior	2/21/2007	Review of SAP Inventory and Purchasing compensating controls	5.9	\$250	\$1,475	A2
Buser	Jay	JB	Manager	2/22/2007	Reviewing data conversion and interface workpapers.	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	2/22/2007	Discussion with H. Clarke and M. Kinzy regarding review of workpapers for data conversion and sap security.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	2/22/2007	Reviewing SAP security memo related to Packard SAP implementation	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	2/22/2007	Discussions with M. Polak regarding the workpapers that have been put together to-date for data conversion and interfaces	1.9	\$330	\$627	A2
Buser	Jay	JB	Manager	2/22/2007	Meeting with J. Dixon to discuss data conversion testing evidence for financial applications.	2.1	\$330	\$693	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Attend meeting with J. Dixon to discuss compensating controls and conversion evidence.	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	2.8	\$220	\$616	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Prepare testing documentation for implementation review.	3.9	\$220	\$858	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BID	Senior Manager	2/22/2007	Risk Assessment of Project Level status reports, Governance process, org chart, DCS Project Charter and Appropriation Request	1.6	\$520	\$832	A2
Devitt	Barry J.	BID	Senior Manager	2/22/2007	Review of Project Level status reports, Governance process, org chart, DCS Project Charter and Appropriation Request	2.4	\$520	\$1,248	A2
Kinzly	Mark P.	MPK	Senior	2/22/2007	Review of SAP IT, HR, and Treasury compensating controls	6.3	\$250	\$1,575	A2
Buser	Jay	JB	Manager	2/23/2007	Reviewing data conversion and interface workpapers	1.2	\$330	\$396	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Prepare testing documentation for implementation review.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Review data conversion testing evidence provided by S. Prysak and J. Dixon	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Create AWS file to document SAP implementation workpapers	2.1	\$220	\$462	A2
Kinzly	Mark P.	MPK	Senior	2/23/2007	Review of SAP security and What - If tool results	4.2	\$250	\$1,050	A2
Buser	Jay	JB	Manager	2/26/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatfield.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/26/2007	Review of data conversion memos and worksteps in AWS.	3.2	\$330	\$1,056	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Review data conversion evidence for significant process.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Create AWS file for documenting and maintain workpapers	2.6	\$220	\$572	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Formalize application control documentation for review.	3.3	\$220	\$726	A2
Kinzly	Mark P.	MPK	Senior	2/26/2007	Review of SAP security and compensating controls.	7.1	\$250	\$1,775	A2
Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	2/27/2007	Meeting with R. Heidenreich to discuss project status and program governance	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/27/2007	SAP security discussions with M. Kinzly, D. Huffman, B. Devitt including getting access request completed	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	2/27/2007	Discussion with B. Devitt regarding E&Y observations for Packard SAP project management and governance.	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	2/27/2007	Review of E&Y observations for Packard SAP project management and governance	0.7	\$330	\$231	A2
Buser	Jay	JB	Manager	2/27/2007	Review of data conversion and interface summaries prepared by H. Clarke and M. Kinzly.	3.5	\$330	\$1,155	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Meet with R. Rossio to discuss manufacturing data conversion process and evidence.	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Review data conversion evidence for significant process.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Formalize application control documentation for review.	3.6	\$220	\$792	A2
Devitt	Barry J.	BID	Senior Manager	2/27/2007	Review meeting with R. Heidenreich	0.5	\$520	\$260	A2
Devitt	Barry J.	BID	Senior Manager	2/27/2007	Packard preimplementation status update call with S. Pacella, J. Buser, A. Tanner, K. Cash, H. Clarke, D. Huffman, and M. Kinzly, M. Hatfield.	0.8	\$520	\$416	A2
Devitt	Barry J.	BID	Senior Manager	2/27/2007	Development of Draft findings	1.5	\$520	\$780	A2
Devitt	Barry J.	BID	Senior Manager	2/27/2007	Review of email response to follow-up questions	1.5	\$520	\$780	A2
Kinzly	Mark P.	MPK	Senior	2/27/2007	Review of SAP security and compensating controls.	6.9	\$250	\$1,725	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Formalize application control documentation for review.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Attend meeting regarding data cleansing with S. Pryslak.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Review data conversion evidence for significant process.	3.6	\$220	\$792	A2
Kinzly	Mark P.	MPK	Senior	2/28/2007	Review of SAP security and compensating controls.	6.8	\$250	\$1,700	A2
Buser	Jay	JB	Manager	3/1/2007	Internal prep call for Friday status meeting with I. Riedy, C. Zerull, and R. Heidenreich, J. Dixon, S. Pacella, N. Miller.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/1/2007	Prepare status report for Friday meeting with J. Riedy, C. Zerull, R. Heidenreich, Cunningham, and J. Dixon	1.3	\$330	\$429	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HL/C	Staff	3/1/2007	Attend meeting regarding validation reports with T. Holt	1.3	\$220	\$286	A2
Clarke	Hayley L.	HL/C	Staff	3/1/2007	Follow-up on conversion and interface testing evidence.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HL/C	Staff	3/1/2007	Update budget/prepare slides for meeting	1.9	\$220	\$418	A2
Clarke	Hayley L.	HL/C	Staff	3/1/2007	Review data conversion evidence for significant process.	3.4	\$220	\$748	A2
Devitt	Barry J.	B/D	Senior Manager	3/1/2007	Development of Draft findings & integration with other workstreams	2.3	\$520	\$1,196	A2
Henning	Jeffrey M.	J/MH	Partner	3/1/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zernil and the Packard SAP implementation team (J. Buser, M. Kinzly, H. Clarke, and K. Cash)	0.7	\$575	\$403	A2
Kinzly	Mark P.	M/PK	Senior	3/1/2007	Review of SAP security and compensating controls.	7.2	\$250	\$1,800	A2
Pacella	Shannon M.	S/M	Manager	3/1/2007	Status meeting with J. Buser, J. Henning, A. Tanner, M. Polak to discuss issues with Packard SAP implementation project.	0.6	\$330	\$198	A2
Polak	Matthew J.	M/P	Senior Manager	3/1/2007	Internal prep call with J. Buser, K. Cash for Friday status meeting with J. Riedy, C. Zernil, R. Hidenrich.	0.8	\$520	\$416	A2
Polak	Matthew J.	M/P	Senior Manager	3/1/2007	Review of status report for Friday SAP implementation status meeting w/ J. Riedy, C. Zernil.	1.3	\$520	\$676	A2
Polak	Matthew J.	M/P	Senior Manager	3/1/2007	Review of project status to date, including budget vs actual review.	1.9	\$520	\$988	A2
Buser	Jay	J/B	Manager	3/2/2007	Discussion with B. Devitt and review of E&Y observations for Packard SAP project management and governance	0.3	\$330	\$99	A2
Buser	Jay	J/B	Manager	3/2/2007	SAP implementation status meeting with J. Riedy, C. Zernil, Cunningham, R. Heidenreich, and J. Dixon.	1.0	\$330	\$330	A2
Buser	Jay	J/B	Manager	3/2/2007	Prepare status report for Friday meeting with J. Riedy, C. Zernil, R. Heidenreich, Cunningham, and J. Dixon	2.4	\$330	\$792	A2
Clarke	Hayley L.	HL/C	Staff	3/2/2007	Create documentation for status meeting.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HL/C	Staff	3/2/2007	SAP implementation status meeting with J. Riedy, C. Zernil, Cunningham, R. Heidenreich, and J. Dixon, J. Buser, M. Hatzfeld, K. Cash, S. Pacella	1.2	\$220	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLG	Staff	3/2/2007	Review data conversion evidence for significant process.	1.4	\$220	\$308	A2
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Review of Steering Committee presentation on Interfaces	0.8	\$520	\$416	A2
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Weekly Client Meeting to discuss pre-implementation status with J. Henning, J. Riedy, and C. Zurell.	1.0	\$520	\$520	A2
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Review of Financial Report Analysis (1+1) for program governance review.	1.3	\$520	\$676	A2
Henning	Jeffrey M.	JMH	Partner	3/2/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zurell and the Packard SAP implementation team (J Buser, M Kinzly, H Clarke, and K Cash)	1.1	\$575	\$633	A2
Kinzly	Mark P.	MPK	Senior	3/2/2007	Review of SAP security and compensating controls.	7.0	\$250	\$1,750	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zurell and the Packard SAP implementation team (J Buser, M Kinzly, H Clarke, and K Cash)	1.0	\$520	\$520	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Travel roundtrip to Packard for SAP implementation review	3.0	*\$260	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Final review of project status report for meeting with J Buser, M Kinzly, H Clarke, and K Cash	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Debrief with J. Buser, K. Cash regarding the SAP project status meeting.	0.9	\$520	\$468	A2
Tanner	Andrew J.	ALT	Senior Manager	3/2/2007	Meeting with J. Buser, M. Polak, J. Henning and Packard implementation team to discuss Packard progress/observations	0.9	\$520	\$468	A2
A2 SAP Pre-Implementation Project Total:						251.5		\$79,696	
A2 Project Total:						2,099.3		\$762,752	
Tax Bankruptcy - A3									
Ward	Richard D.	RDW	Executive Director	2/4/2007	Review email from Sensenbrenner regarding updates to the model	0.4	\$660	\$264	A3
Blank	Jacob M.	JMB	Partner	2/5/2007	Reviewing 5 year forecast with 382 analysis in preparation for call with client.	0.7	\$750	\$525	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, H. Tucker, M. Ericson, and R. Ward.	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	2/5/2007	Call with Skadden, R. Ward, J. Blank, and H. Tucker regarding 382(1)(5)/(6) analyses.	0.5	\$500	\$250	A3
Ericson	Molly	ME	Manager	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, H. Tucker, and R. Ward.	0.8	\$500	\$400	A3
Tucker	Howard J.	HJT	Partner	2/5/2007	Reviewing models in preparation for weekly status call.	1.4	\$700	\$980	A3
Tucker	Howard J.	HJT	Partner	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, J. Blank, M. Ericson, and R. Ward.	0.7	\$700	\$490	A3
Ward	Richard D.	RDW	Executive Director	2/5/2007	Weekly update call with Skadden, Delphi, H. Tucker, M. Ericson and J. Blank to discuss updates to model for revised taxable income, repatriation scenarios	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	2/6/2007	Reviewing 382 forecast models.	0.6	\$750	\$450	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Revisions to Ch. 11 professional fee memorandum.	2.2	\$600	\$1,320	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Research regarding Ch. 11 professional fee memorandum.	1.1	\$600	\$660	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Prepare email to C. Tosto regarding Ch. 11 professional fee memorandum.	0.3	\$600	\$180	A3
Tucker	Howard J.	HJT	Partner	2/8/2007	Reviewing forecast models.	1.1	\$700	\$770	A3
Blank	Jacob M.	JMB	Partner	2/9/2007	Weekly status update call, discussed revisions to model as a result of income changes	1.9	\$750	\$1,425	A3
Tucker	Howard J.	HJT	Partner	2/9/2007	Weekly status update call, discussed revisions to model as a result of income changes	2.1	\$700	\$1,470	A3
Ward	Richard D.	RDW	Executive Director	2/9/2007	Call with Gross, Brewster, Schneider, Sensenbrenner, J. Blank and H. Tucker to discuss tax implications of GM payment	0.9	\$660	\$594	A3
Ward	Richard D.	RDW	Executive Director	2/9/2007	Call with Skadden, S. Gale, H. Tucker and J. Blank to discuss deductibility of GM payment	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	2/10/2007	Review and revise memorandum related to the deductibility of professional fees.	0.3	\$660	\$198	A3
Blank	Jacob M.	JMB	Partner	2/12/2007	Reviewing treatment of deductions in five year forecast with respect to Notice 2003-65 and Sec. 461.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Discuss draft presentation with H. Tucker.	0.5	\$660	\$330	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	2/12/2007	Draft email to S. Gale regarding draft presentation.	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Weekly status call with Company and attorneys to discuss due diligence process and progress toward emergence date.	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Review the Company's draft cash tax calculation to be used in the due diligence process	1.3	\$660	\$858	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Tele conf with C. Tosto, E. McElroy, and representatives of Delphi's tax department regarding conversation with A. Keyso.	1.1	\$600	\$660	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Pre-call conference with C. Tosto re conversation with A. Keyso.	0.7	\$600	\$420	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Post-call telephone with E. McElroy re conversation with A. Keyso.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	2/14/2007	Conference call with V. Strehlow to debrief on call with IRS related to professional fees	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	2/14/2007	Conference call with J. Whitson, M. Lewis, S. Gale, and M. Rozycki related to professional fees	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	2/19/2007	Weekly status update call, discussed revisions to model as a result of income changes	0.9	\$750	\$675	A3
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review memorandum related to pension contribution deduction	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	2/19/2007	Weekly status update call to discuss revisions to model as a result of income changes	0.7	\$660	\$462	A3
Ericson	Molly	ME	Manager	2/22/2007	Call with J. Michalak, S. Gale, B. Sparks, R. Ward, and H. Tucker regarding international tax restructuring and Sec. 382.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	2/22/2007	Modeling variable repatriation scenarios in five year forecast.	3.1	\$500	\$1,550	A3
Pratt	Lauren E.	LEP	Staff	2/22/2007	Updated 382 models with revised forecasts received from the client.	0.5	\$275	\$138	A3
Ward	Richard D.	RDW	Executive Director	2/22/2007	Work with M. Ericson to develop plan for updates to the model to consider international tax	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	2/22/2007	Participate in conference call with B. Sparks, S. Gale, A. Voortman, J. Michalak, H. Tucker and M. Ericson regarding potential international tax restructuring, addressing federal tax implications	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	2/26/2007	Weekly status call with J. Whitson, B. Sparks, S. Gale, J. Blank, and H. Tucker.	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	2/26/2007	Reviewing/discussing repatriation scenarios with R. Ward.	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	2/26/2007	Modeling repatriation scenarios.	2.1	\$500	\$1,050	A3
Ericson	Molly	ME	Manager	2/26/2007	Edits to repatriation scenarios and discussions with R. Ward.	3.5	\$500	\$1,750	A3
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review and revise pension contribution deduction memo	0.5	\$660	\$330	A3
Tucker	Howard J.	HJT	Partner	2/26/2007	Conference call with B. Sparks, A. Gale, A. Voortman, J. Michalak, and M. Ericson regarding potential international tax restructuring, addressing federal tax implications	1.6	\$700	\$1,120	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Call with M. Ericson regarding updates to repatriation models	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Call with M. Ericson to discuss revisions to repatriation models	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Work on repatriation sensitivity models.	1.6	\$660	\$1,056	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Discussion with M. Ericson on repatriation sensitivity models.	0.7	\$660	\$462	A3
Blank	Jacob M.	JMB	Partner	2/27/2007	Reviewing treatment of deductions in five year forecast with respect to Notice 2003-65 and Sec. 461.	1.0	\$750	\$750	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Discuss closing the books rule with H. Tucker	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Revisions to closing the books calculations in repatriation sensitivity models.	2.2	\$660	\$1,452	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Research and analysis regarding Sec 382 closing the books rule	2.7	\$660	\$1,782	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Review and revise repatriation scenarios	3.2	\$660	\$2,112	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussion with R. Ward and H. Tucker regarding repatriation scenarios.	0.3	\$500	\$150	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussing with R. Ward closing of the books method scenarios in repatriation analyses.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	2/28/2007	Edits to repatriation scenarios.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussing/reviewing repatriation scenarios with H. Tucker and R. Ward.	0.9	\$500	\$450	A3
Tucker	Howard J.	HJT	Partner	2/28/2007	Review repatriation scenarios with R. Ward and J. Ericson.	2.4	\$700	\$1,680	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	2/28/2007	Discussion with D. Kelley regarding repatriation analysis	1.2	\$700	\$840	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review PwC draft due diligence report.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Discuss issues with S. Gale regarding PwC draft due diligence report.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review and revise repatriation scenarios	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review repatriation scenarios with H. Tucker and M. Ericson.	2.3	\$660	\$1,518	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Discussion with D. Kelly regarding repatriation analysis	0.8	\$660	\$528	A3
Ericson	Molly	ME	Manager	3/1/2007	Discussion with H. Tucker, R. Ward, and D. Kelley regarding potential tax impacts of international restructuring.	0.6	\$500	\$300	A3
Tucker	Howard J.	HJT	Partner	3/1/2007	Discussion with R. Ward, D. Kelley, and M. Ericson regarding potential international restructuring plans.	1.6	\$700	\$1,120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	3/2/2007	Review memo from C. Tosto re timing of deduction for payments to pension plan & GM as part of potential plan.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	3/2/2007	Revisit former memo from R. Ward re timing of deduction for payments to pension plan & GM as part of potential plan	0.3	\$600	\$180	A3
Ward	Richard D.	RDW	Executive Director	3/2/2007	Discussion with H. Tucker regarding repatriation models	0.5	\$660	\$330	A3
A3 Project Subtotal:						<u>72.1</u>		<u>\$45,614</u>	
Tax International - A3									
Voortman	Anna	AV	Partner	2/12/2007	Discussion with B. Sparks regarding debt push down	1.4	\$700	\$980	A3
Voortman	Anna	AV	Partner	2/14/2007	Discussion with B. Sparks regarding debt push down	1.6	\$700	\$1,120	A3
Voortman	Anna	AV	Partner	2/15/2007	Conference call with J. Michalak and J. Tobin on debt push down	2.7	\$700	\$1,890	A3
Huymans	Serge	SH	Senior Manager	2/19/2007	Meeting with B. Sparks and J. Whitson to scope the post-emergence global structure and debt push down	5.1	\$650	\$3,315	A3
Huymans	Serge	SH	Senior Manager	2/19/2007	Preparation of meeting with Delphi, i.e. review of existing Delphi Luxembourg holding company structure	0.9	\$650	\$585	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tobin	Janes	JT	Partner	2/19/2007	Call regarding Restructuring Project meeting with J. Whitson, B. Sparks, and A. Voortman.	2.9	\$750	\$2,175	A3
Voortman	Anna	AV	Partner	2/19/2007	Meeting with B. Sparks and J. Whitson to scope the post-emergence global structure and debt push down	5.1	\$700	\$3,570	A3
Voortman	Anna	AV	Partner	2/19/2007	Consulting regarding post-emergence global structure & the ability to push debt to foreign jurisdictions	3.1	\$700	\$2,170	A3
Ferguson	Stephen J.	SJF	Executive Director	2/20/2007	Intl restructuring - discussions w/ D. Kelley regarding project	0.3	\$660	\$198	A3
Huysmans	Serge	SH	Senior Manager	2/20/2007	Contact Brazilian, Chinese, French, Korean, Mexican, UK, Polish and German tax advisors to discuss scope of project and preparation of information request list template.	1.6	\$650	\$1,040	A3
Voortman	Anna	AV	Partner	2/20/2007	Consulting regarding post-emergence global structure & the ability to push debt down to foreign jurisdictions	2.6	\$700	\$1,820	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Intl restructuring - discussion w/ D. Kelley regarding project scope and role	0.4	\$660	\$264	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Intl restructuring - discussion w/ J. Michalak regarding project re: project scope and role	0.4	\$660	\$264	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Intl restructuring - discussion w/ K. Keown regarding project re: project scope, role and availability	0.6	\$660	\$396	A3
Huysmans	Serge	SH	Senior Manager	2/21/2007	Follow-up with Polish Desk on scope of project and preparation of e-mail summarizing Polish considerations	1.2	\$650	\$780	A3
Huysmans	Serge	SH	Senior Manager	2/21/2007	Follow-up with M. Becka on scope of project and Mexican considerations	0.8	\$650	\$520	A3
Voortman	Anna	AV	Partner	2/21/2007	Consulting regarding post-emergence global structure & the ability to push debt offshore	2.1	\$700	\$1,470	A3
Ferguson	Stephen J.	SJF	Executive Director	2/22/2007	Call w/ H. Tucker, A. Voortman, J. Michalak, B. Sparks & others regarding Delphi Sec 382 position as it may impact the proposed intl restructuring	0.7	\$660	\$462	A3
Huysmans	Serge	SH	Senior Manager	2/22/2007	Contact Brazilian, Chinese, French, Korean, UK, and German tax advisors to discuss scope of project	2.6	\$650	\$1,690	A3
Huysmans	Serge	SH	Senior Manager	2/22/2007	Preparation of information request list (coordination input from various jurisdictions)	0.4	\$650	\$260	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	2/22/2007	Discuss Delphi restructuring project and staffing with S. Ferguson	0.4	\$600	\$240	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/22/2007	Discuss with A. Voortman, R. Sherman and S. Huysmans on the preparation of the step-plan, the collection of information for contact list and on allocation of the work	1.3	\$500	\$650	A3
Voortman	Anna	AV	Partner	2/22/2007	Consulting regarding ability to push debt offshore	2.9	\$700	\$2,030	A3
Ferguson	Stephen J.	SJF	Executive Director	2/23/2007	Discuss Delphi intl restructuring scoping w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/23/2007	Conference call w/ J. Tobin, J. Michalak, M. Mukhtar, D. Kelley & S. Huysmans to discuss scope of Phase I of intl restructuring project	0.7	\$660	\$462	A3
Huysmans	Serge	SH	Senior Manager	2/23/2007	Preparation of information request list (coordination input from various jurisdictions)	1.0	\$650	\$650	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/23/2007	Collect information and draft contact list	1.8	\$500	\$900	A3
Tobin	James	JT	Partner	2/23/2007	Conference call w/ S. Ferguson, J. Michalak, M. Mukhtar, D. Kelley & S. Huysmans to discuss scope of Phase I of intl restructuring project	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Senior Manager	2/26/2007	Finalization of information request list sent to A. Voortman on 2/26/07.	0.7	\$650	\$455	A3
Huysmans	Serge	SH	Senior Manager	2/26/2007	Conversation with A. Voortman on status of information request	0.3	\$650	\$195	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/26/2007	Discuss with the foreign desks in NY (P. Pivovard, T. Eckhardt, A. Makzimeczak) to explain the rationale of the restructuring as well as some tax-planning ideas	0.4	\$500	\$200	A3
Voortman	Anna	AV	Partner	2/26/2007	Analysis of impact on NUBIL and 382 calculation	5.2	\$700	\$3,640	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Intl restructuring - Discuss planning for project w/ K. Keown	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Intl restructuring - Discuss Sec 382 NUBIL issue w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Intl restructuring - Discuss planning for project w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Intl restructuring - Discuss planning for project w/ M. Mukhtar & D. Kelley	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Intl restructuring - Review emails containing information request and info received from client	0.3	\$660	\$198	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss Sec 382 NUBIL issue w/ J. Michalak after his call w/ A. Voortman.	0.4	\$660	\$264	A3
Huymans	Serge	SH	Senior Manager	2/27/2007	Conference call with E&Y Team of 2/28/07, status call on project.	0.6	\$650	\$390	A3
Keown	Karen M.	KMK	Senior Manager	2/27/2007	Review information request and provided documents in preparation for Delphi proposed restructuring	1.2	\$600	\$720	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/27/2007	Discuss with A. Voortman and S. Huymans re coordination of answers and with the foreign desks in NY (P. Pivovard, T. Eckhardt, M. Humphrey) to explain the rationale of the restructuring	1.3	\$500	\$650	A3
Voortman	Anna	AV	Partner	2/27/2007	Consulting regarding ability to push debt offshore	1.8	\$700	\$1,260	A3
Ferguson	Stephen J.	SJF	Executive Director	2/28/2007	Int'l restructuring - conference call w/ J. Tobin, A. Voortman, J. Michalak, M. Mukhtar, S. Ferguson, D. Kelley, K. Keown & S. Huymans to discuss planning for int'l restructuring project	0.7	\$660	\$462	A3
Ferguson	Stephen J.	SJF	Executive Director	2/28/2007	Int'l restructuring - discuss Sec 382 NUBIL issue, information request, info received, and project scope w/ K. Keown	0.8	\$660	\$528	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Review information on Delphi restructuring provided by B. Sparks	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Discussion with S. Ferguson on Delphi restructuring project, staffing for engagement, and coordination with foreign desks and local country resources.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Conf Call with E&Y Team to Discuss Upcoming Restructuring Project and its implications on 382 limit	0.9	\$600	\$540	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/28/2007	Discussion with A. Voortman and S. Huymans re schedule of a meeting on Tuesday.	0.7	\$500	\$350	A3
Tobin	James	JT	Partner	2/28/2007	Int'l restructuring - conference call w/ S. Ferguson, A. Voortman, J. Michalak, M. Mukhtar, S. Ferguson, D. Kelley, K. Keown & S. Huymans to discuss planning for int'l restructuring project	1.0	\$750	\$750	A3
Voortman	Anna	AV	Partner	2/28/2007	Consulting regarding ability to push debt offshore	2.0	\$700	\$1,400	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ D. Kelley to discuss 3/6 meeting in NYC	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ M. Mukhtar to discuss 3/6 meeting in NYC	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - Review emails containing information request and info received from client	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ K. Keown to discuss 3/6 meeting in NYC	0.3	\$660	\$198	A3
Keown	Karen M.	KMK	Senior Manager	3/1/2007	Discuss Delphi staffing and work to be completed with M. Mukhtar and S. Ferguson	1.1	\$600	\$660	A3
Voortman	Anna	AV	Partner	3/1/2007	Consulting regarding ability to push debt offshore	1.6	\$700	\$1,120	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - Coordinate arrangements for 3/6 NYC meeting	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - discuss 3/6 meeting in NYC w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - meeting w/ D. Kelley, M. Mukhtar & K. Keown to discuss scope of project, timeline, 3/6 NYC meeting, etc	0.8	\$660	\$528	A3
Huysmans	Serge	SH	Senior Manager	3/2/2007	Conference calls with UK desk and Polish desks re preparation of meeting of 3/6/2007 in NYC re UK and Polish tax planning.	0.8	\$650	\$520	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Review information on Delphi restructuring provided by B. Sparks	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Schedule and coordinate travel arrangements for restructuring kick off meeting in NY	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Meeting with M. Mukhtar, S. Ferguson and D. Kelley to discuss division of responsibilities, protocol, and agenda for meeting in New York next week	0.7	\$600	\$420	A3
Kilis JR.	George W.	GWK	Staff	3/2/2007	Initial Meeting with M. Mukhtar to go over to do's.	0.2	\$160	\$32	A3
Kilis JR.	George W.	GWK	Staff	3/2/2007	Create binders for T/B's and other information relating to all the entities	3.2	\$160	\$512	A3
Kilis JR.	George W.	GWK	Staff	3/2/2007	Create binders for the 5471's for each country and entity	3.2	\$160	\$512	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	3/2/2007	Discuss with A. Voortman and S. Huysmans re coordination of answers and with the foreign desks in NY (P. Pivovard, T. Eckhardt, M. Humphrey) as to some tax-planning ideas	0.9	\$500	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/2/2007	Consulting regarding ability to push debt offshore	1.4	\$700	\$980	A3
A3 Project Subtotal:						82.0		\$51,021	
A3 Project Total:						154.1		\$96,635	
Fee Application Preparation									
Patel	Sejal	SP	Intern	2/5/2007	Preparation of November-2006 invoice for LCC submission	1.9	\$100	\$190	
Patel	Sejal	SP	Intern	2/5/2007	Preparation of October-2006 invoice for LCC submission	2.2	\$100	\$220	
Sheckell Toso	Steven F. Cathy I.	SFS CT	Partner	2/5/2007	Respond to Fee Committee inquiries	0.6	\$575	\$345	
				2/5/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Aquino	Heather	HRA	Client	2/6/2007	Review Delphi Jan 07 T/E date parameters Dec 30, 2006 - Feb 2, 2007 per B. Hamblin.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client	2/7/2007	Correspondence with J. Sykes regarding January 2006 time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	2/7/2007	Review correspondence related to Fee Committee adjustments.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	2/7/2007	Preparation of K. Barwin's time incurred in January.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client	2/7/2007	Correspondence with D. Chamorro, B. Hamblin and S. Pacella regarding 12600181 - Delphi Re-Open request for time submission/reclass purposes.	0.4	\$140	\$56	
Asher	Kevin F.	KFA	Partner	2/7/2007	Review of time submitted for fee auditor and bankruptcy court submission.	1.1	\$770	\$847	
Patel	Sejal	SP	Intern	2/7/2007	Preparation of December-2006 invoice for LCC submission	0.1	\$100	\$10	
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client	2/8/2007	Correspondence with S. Sheckell, J. Simpson, B. Hamblin and G. Walters regarding Fee Review Committee's final adjustments.	0.3	\$140	\$42	
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Accumulation of information in preparation of fee application	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Reclass time charged to audit code for Q3 rework to advisory code	0.5	\$300	\$150	
Patel	Sejal	SP	Intern	2/8/2007	Preparation of December-2006 invoice for LCC submission	0.1	\$100	\$10	
Tosto	Cathy I.	CIT	Partner	2/8/2007	Accumulation of information related to preparation of the fee application.	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Ashier	Kevin F.	KFA	Partner	2/9/2007	Review of time submitted for fee auditor and bankruptcy court submission.	1.3	\$770	\$1,001	
Barwin	Kristen N.	KNB	Staff	2/9/2007	Accumulation of information related to fee application	0.8	\$220	\$176	
Boehm	Michael J.	MBJ	Manager	2/9/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	
Channarro	Destiny D.	DDC	Staff	2/9/2007	Accumulation of information for preparation of fee application.	1.1	\$220	\$242	
Harbaugh	James M.	JMH	Senior	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Accumulation of information related to preparation of the fee application.	1.4	\$300	\$420	
Horner	Kevin John	KJH	Staff	2/9/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Kearns	Matthew R.	MRK	Senior	2/9/2007	Accumulation of information of related to preparation of fee application	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Accumulation of information in preparation of the fee application.	0.9	\$470	\$423	
Marold	Erick W.	EWJ	Senior	2/9/2007	Accumulation of information related to preparation for fee application.	0.9	\$275	\$248	
Miller	Nicholas S.	NSM	Manager	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Patel	Sejal	SP	Intern	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$100	\$80	
Pael	Sejal	SP	Intern	2/9/2007	Preparation of December-2006 invoice for LCC submission	1.9	\$100	\$190	
Ranney	Amber C.	ACR	Senior	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$275	\$165	
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	Accumulation of information related to preparation of fee application	1.1	\$250	\$275	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.9	\$140	\$126	
Sheckell	Steven F.	SFS	Partner	2/9/2007	Accumulation of information related to preparation of fee application.	0.9	\$575	\$518	
Simpson	Jamie	JS	Senior Manager	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.7	\$470	\$329	
Smith	Carolyn E.	CES	Staff	2/9/2007	Accumulation of information related to preparation of fee application.	1.9	\$140	\$266	
Tau	King-Size	KST	Senior	2/9/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Aquino	Heather	HRA	Client	2/11/2007	Format January time detail received for Access Database import for invoice purposes.	0.6	\$140	\$84	
Aquino	Heather	HRA	Associate	2/11/2007	Preparation of January Access database for bankruptcy billing process.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client	2/12/2007	Work on January invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Associate	2/12/2007	Update MASTER Employees and MASTER Code Combo for January invoice.	1.6	\$140	\$224	
Ingles	Beatrice	BI	Client	2/13/2007	Work on Delphi Supplemental Connections check	3.6	\$100	\$360	
Aquino	Heather	HRA	Associate	2/14/2007	Correspondence with B. Ingles regarding Delphi Automotive Connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	2/14/2007	Correspondence with individuals regarding Bankruptcy Court guidelines for reporting T&E.	0.3	\$140	\$42	
Aquino	Heather	HRA	Associate	2/14/2007	Work on Delphi January invoice.	2.2	\$140	\$308	
Ingles	Beatrice	BI	Client	2/14/2007	Work on Delphi Supplemental Connections check	5.4	\$100	\$540	
Aquino	Heather	HRA	Associate	2/15/2007	Work on Delphi January invoice.	2.1	\$140	\$294	
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Accumulation of information in preparation of fee application	2.4	\$470	\$1,128	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/15/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with J. Simpson and team regarding Delphi - January 2007 Invoice status.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Additional work on January invoice per J. Simpson.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Work on Delphi January invoice.	1.8	\$140	\$252	
Barwin	Kristen N.	KNB	Associate Staff	2/16/2007	Accumulation of information related to fee application	0.8	\$220	\$176	
Boehm	Michael J.	MLB	Manager	2/16/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Hegelmann	Juile Ann	JAH	Senior	2/16/2007	Accumulation of information in preparation of the fee application.	1.6	\$300	\$480	
Horner	Kevin John	KJH	Staff	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	2/16/2007	Work on Delphi Supplemental Connections check	2.7	\$100	\$270	
Krabill	Aaron J.	AJK	Senior Associate Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWK	Senior Manager	2/16/2007	Accumulation of information related to preparation for fee application.	1.2	\$275	\$330	
Miller	Nicholas S.	NSM	Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Accumulation of information in preparation for the fee application.	0.4	\$140	\$56	
Pael	Sejal	SP	Intern	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$100	\$60	
Pikos	Matthew C.	MCP	Senior	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.3	\$250	\$75	
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Accumulation of information related to preparation of fee applications	1.1	\$250	\$275	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	2/16/2007	Accumulation of information related to preparation of fee application.	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	2/16/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Staff	2/16/2007	Accumulation of information related to fee preparation.	0.6	\$250	\$150	
Tau	King-Size	KST	Senior	2/16/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Tosto	Cathy I.	CIT	Partner	2/16/2007	Accumulation of information related to preparation of the fee application.	0.4	\$575	\$230	
Yang	Jinglu	JY	Senior	2/16/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client	2/17/2007	Work on January invoice per J. Simpson.	6.1	\$140	\$854	
Boehm	Michael J.	MJB	Associate	2/17/2007	Assisted in preparation of January invoice	0.4	\$330	\$132	
Simpson	Emma-Rose S.	ESS	Manager Staff	2/17/2007	Accumulation of information related to preparation of fee application.	1.0	\$220	\$220	
Simpson	Jamie	JS	Senior Manager	2/18/2007	Review of Exhibit E of January invoice for bankruptcy court.	3.2	\$470	\$1,504	
Aquino	Heather	HRA	Client	2/19/2007	Correspondence with K. Asher regarding E&Y Connections Check Team Survey.	0.1	\$140	\$14	
Aquino	Heather	HRA	Associate	2/19/2007	Correspondence with N. Miller regarding S. Patel's January Time.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client	2/19/2007	Preparation of emails regarding Delphi Time Descriptions - January.	0.5	\$140	\$70	
Aquino	Heather	HRA	Associate	2/19/2007	Work on January invoice.	5.4	\$140	\$756	
Hellmund	Marti	MH	Client	2/19/2007	Work on Delphi Supplemental Connections check	2.2	\$100	\$220	
Ingles	Beatrice	BI	Associate	2/19/2007	Work on Delphi Supplemental Connections check	6.8	\$100	\$680	
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with H. Aquino regarding the January invoice.	0.4	\$470	\$188	
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review January invoice.	0.6	\$575	\$345	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with B. Hamblin regarding DELPHI: FEE APPLICATIONS (adjustments).	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with M. Hatzfeld regarding Saginaw Cave-Out billings.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Preparation of January 07 EXHIBIT D - Participant Data Time per A. Ranney and J. Simpson.	0.9	\$140	\$126	
Hegelmann Krabill	Julie Ann Aaron J.	JAH AJK	Senior Manager	2/20/2007	Call with C. Lin re: questions on billing Review of time reporting for the January invoice to the Bankruptcy court.	0.1 1.2	\$300 \$470	\$30 \$564	
Toso	Cathy I.	CIT	Partner	2/20/2007	Review email related to clarifications on January invoice by international group	0.3	\$575	\$173	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with J. Simon regarding Delphi/Retained Professionals/December Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with M. Hatzfeld, J. Simpson and A. Krabill regarding January Audit Time By Division - Identify OOS.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Preparation of emails to individuals on how to correctly report time accordingly to Bankruptcy Court requirements.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Review and respond to correspondence with D. Kelley, J. Simon, and M. Hoshach regarding Delphi/E&Y - New Engagement Letter.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with S. Pacella and J. Simpson regarding IT remediation entries in January invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revise January Exhibit D for IT changes per S. Pacella and other emails received.	1.2	\$140	\$168	
Boehm Huffman	Michael J. Derek T.	MBJ DTH	Manager Senior	2/21/2007	Assisted in preparation of January invoice Accumulation of information in preparation of the fee application.	1.4 0.1	\$330 \$275	\$462 \$28	
Ingles	Beatrice	BI	Client Serving Associate	2/21/2007	Work on Delphi Supplemental Connections check	1.1	\$100	\$110	
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Review of time reporting for the January invoice to the Bankruptcy court.	0.9	\$470	\$423	
Simpson	Jamie	JS	Senior Manager	2/21/2007	Time spent reviewing January invoice.	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Buser regarding Delphi January 07 EXHIBIT D - SAP Time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simpson regarding Bill Rates on January invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simon, M. Hostbach, D. Kelley, and C. Tosto regarding Delphi/E&Y - New Engagement Letter.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with individuals regarding January Expense Inquiries.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Revisions to January invoice per division changes, etc.	2.5	\$140	\$350	
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Accumulation of information in preparation of fee application	0.6	\$470	\$282	
Helmund	Marli	MH	Client Serving Associate	2/22/2007	Work on Delphi Supplemental Connections check	4.8	\$100	\$480	
Ochoa	Melissa	MO	Client Serving Associate	2/22/2007	Work on Delphi Supplemental Connections check	4.2	\$100	\$420	
Patel	Sejal	SP	Intern	2/22/2007	Accumulation of information related to the preparation of the fee application.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with M. Jones and S. Sheckell regarding Delphi Billed & Collected 1.1.05 through 12.31.05.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with D. Kelley and J. Simon regarding new tax services provided/addendum submission.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Work on updating January expenses for new download of January expenses incurred.	2.1	\$140	\$294	
Barber	Keith A.	KAB	Senior Associate	2/23/2007	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Boehm	Michael J.	MJB	Manager	2/23/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	
Chamorro	Destiny D.	DDC	Staff	2/23/2007	Accumulation of information of preparation of fee application.	0.7	\$220	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	2/23/2007	Accumulation of information in preparation of fee application	0.4	\$140	\$56	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.4	\$470	\$188	
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Accumulation of information in preparation of the fee application.	2.5	\$300	\$750	
Horner	Kevin John	KJH	Staff	2/23/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Huffman	Derek T.	DTH	Senior	2/23/2007	Accumulation of information in preparation of the fee application.	0.2	\$275	\$55	
Ingles	Beatrice	BI	Client Serving Associate	2/23/2007	Work on Delphi Supplemental Connections check	3.2	\$100	\$320	
Kearns	Matthew R.	MRK	Senior	2/23/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWJ	Senior	2/23/2007	Accumulation of information related to preparation for fee application.	1.4	\$275	\$385	
Miller	Nicholas S.	NSM	Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	2/23/2007	Accumulation of information related to preparation of fee application.	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	2/23/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Smith	Carolyn E.	CES	Staff	2/23/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Tau	King-Size	KST	Senior	2/23/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with J. Buser regarding Delphi January 07 EXHIBIT D - SAP Time.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with J. Simpson regarding January 07 EXHIBIT D.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with various individuals regarding January Expenses.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Work on January exhibit D.	1.1	\$140	\$154	
Saimoua	Omar Issam	OIS	Staff	2/24/2007	Accumulation of data for preparation of application fee.	2.1	\$220	\$462	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Simpson regarding January 07 EXHIBIT E.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Review correspondence regarding Delphi International Tax Structuring Addendum.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with individuals regarding expense inquiries for January.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Revisions to January invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Work on January 07 EXHIBIT E.	1.9	\$140	\$266	
Aster Helmund	Kevin F. Marti	KEA MH	Partner Client Serving Associate	2/26/2007	Review of time for court related submissions	1.8	\$770	\$1,386	
				2/26/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	2/26/2007	Work on Delphi Supplemental Connections check	3.6	\$100	\$360	
Octoa	Melissa	MO	Client Serving Associate	2/26/2007	Work on Delphi Supplemental Connections check	8.8	\$100	\$880	
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review monthly invoice for submission to court	3.6	\$575	\$2,070	
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of January Exhibit E expense detail.	0.8	\$470	\$376	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with B. Ingles regarding E&Y Connections Check	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with J. Simon regarding domestic partners on Delphi for bankruptcy correspondence.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Review correspondence related to Delphi International Tax Structuring Addendum.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Revisions to January expenses per S. Sheckell.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with B. Hamblin regarding Delphi January Invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update billing rates for certain tax individuals per M. Ericson and C. Tosto.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of billing summary for January invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of email to team regarding Delphi February Time and Expense Submission per J. Simpson.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Finalize January invoice for submission.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of timekeeper summary for January invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of January invoice package for all interested parties.	1.9	\$140	\$266	
Chamorro	Destiny D.	DDC	Client Staff	2/27/2007	Accumulation of information for preparation of fee application.	0.6	\$220	\$132	
Helmund	Marli	MH	Client Serving Associate	2/27/2007	Work on Delphi Supplemental Connections check	8.9	\$100	\$890	
Henning Ingles	Jeffrey M. Beatrice	JMH BI	Partner Client	2/27/2007	Review of January 2007 audit fee accumulation	0.9	\$575	\$518	
			Client	2/27/2007	Work on Delphi Supplemental Connections check	7.3	\$100	\$730	
Octoa	Melissa	MO	Client Serving Associate	2/27/2007	Work on Delphi Supplemental Connections check	8.9	\$100	\$890	
Patel	Sejal	SP	Associate Intern	2/27/2007	Accumulation of information related to the preparation of the fee application.	1.2	\$100	\$120	
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Accumulation of information related to the preparation of the fee application.	0.4	\$140	\$56	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	2/27/2007	Review monthly invoice for submission to court	1.2	\$575	\$690	
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Accumulation of information necessary for fee application	2.1	\$220	\$462	
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with B. Ingles and K. Asher regarding E&Y Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Preparation of list of core engagement team names for updated connections check per request of B. Ingles.	0.5	\$140	\$70	
Asher	Kevin F.	KFA	Partner	2/28/2007	Procedures related to the update of the conflict checks an related retention procedures	2.2	\$770	\$1,694	
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Accumulation of information related to preparation of the fee application.	2.6	\$470	\$1,222	
Hegelmann	Julie Ann	IAH	Senior	2/28/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Helmund	Marli	MH	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	7.2	\$100	\$720	
Ingles	Beatrice	BI	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	4.1	\$100	\$410	
Smith	Carolyn E.	CES	Staff	2/28/2007	Accumulation of information related to preparation of fee application.	0.9	\$140	\$126	
Teanor	Paul T.	PTT	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with S. Patel regarding coordination of materials for LCC submission.	0.4	\$140	\$56	
Helmund	Marli	MH	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Ingles	Beatrice	BI	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	
Ochoa	Meiissa	MO	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	7.1	\$100	\$710	
Patel	Sejal	SP	Intern	3/1/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$100	\$60	
Patel	Sejal	SP	Intern	3/1/2007	Preparation of January 2007 invoice for LCC submission.	2.6	\$100	\$260	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/1/2007	Accumulation of information related to preparation of fee application.	1.4	\$575	\$805	
Simpson	Jamie	JS	Senior Manager	3/1/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Treanor	Paul T.	PTT	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with J. Simpson and S. Pacella regarding January invoice reconciliation.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Accumulation of information related to the preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Coordination of submission of October-December 2006 to LCC.	1.7	\$140	\$238	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	January invoice reconciliation to account for late entries.	1.9	\$140	\$266	
Boehm	Michael J.	MJB	Associate Manager	3/2/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Hellmund	Marli	MH	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	6.0	\$100	\$600	
Horner	Kevin John	KJH	Staff	3/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	1.9	\$100	\$190	
Miller	Nicholas S.	NSM	Associate Manager	3/2/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Ochoa	Melissa	MO	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	7.0	\$100	\$700	
Pacella	Shannon M.	SMP	Manager	3/2/2007	Accumulation of information related to the preparation of the fee application.	0.5	\$330	\$165	
Rothmund	Mario Valentin	MVR	Senior	3/2/2007	Accumulation of information related to the preparation of the fee application.	1.1	\$250	\$275	
Tau	King-Sze	KST	Senior	3/2/2007	Accumulation of information related to preparation of the fee application.	0.4	\$275	\$110	
Treanor	Paul T.	PTT	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation Total:						313.0		\$59,173	